Project Accounting For Grants and Other Funding Sources

Project Accounting
Federal Grants & Other Funding Sources

What This Course Is About

Project Accounting in AASIS is the use of the Project System to collect, group, organize and report information. We most commonly use it to account for federal grants and assets under construction. This course is about Project Accounting as used for federal grants and other funding sources, while a second project accounting course will focus on construction projects.

You will learn to design, create, and use the Project System within AASIS for federal grants and other funding sources. You will learn how basic master data elements can be used to meet your internal and external reporting requirements.

Who Should Attend This Course

Agency directors, managers, or accountants working with federal grants should attend this course. End users who have AASIS role assignments ZFI0019 Agency Project Accounting or ZFI0020 Agency Project Accounting Specialist should attend this course.

What You Should Know Before Coming to Class

Before coming to class, you should know AASIS Basic Navigation or be an experienced user of AASIS. In addition, you should be familiar with basic accounting concepts. It would also be helpful to know what federal grants your agency has and what reporting requirements are set out by the grant awards.

What You Will Learn from This Course

This course provides a basic overview of the Project System in AASIS and how it relates to the State of Arkansas Business Practices.

This course prepares you to correctly create master data for Project Definitions and WBS elements.

This course helps you to understand how daily business transactions post to WBS elements.

This course teaches you about the reporting tools available in AASIS and how to use them to locate data associated with Project Definitions and WBS elements.

Project Accounting For Grants and Other Funding Sources

Chapter 1
Overview and Integration

How Are Projects Used in AASIS?

AASIS projects are a way to collect, group, organize, and report information. Projects use Project Definitions and WBS elements to store information and collect transactional data, most commonly to account for grants and assets under construction.

The Project System Module provides an easy way to extract grant and construction information out of AASIS. The Project Definition stores information about the type of project or grant, purpose, and funding source. You can add WBS elements to financial transactions to identify that transaction as being associated with the grant or asset under construction. This transactional data can then be collected in reports or, in the case of construction costs, transferred to an asset under construction.

Where Does the Project System fit into the Big Picture?

There are various components, called “modules” and “sub modules” in AASIS. The Project System is a sub module of the Financial (FI) module. These modules and sub modules are “integrated” which means that a transaction created in one module most likely will create transactional postings in other modules.

AASIS contains both “master data” and “transactional data”.

- Master data is related information that forms the basis of system processing. It is usually created once and maintained centrally for all users. An exception to this rule is master data for the Project System, which includes project definitions and WBS elements. Master data is used in transactions, which creates transactional data.
- Transactional data is related to processed documents. All the data that AASIS stores in documents is considered transactional data. Entering a WBS element on a transaction creates transactional data for projects.

Example: AASIS user enters a purchase order using the master data of WBS element, material, vendor, and cost center. The saved purchase order is transactional data.

The following is a brief description of some of the ways that the Project System affects and is affected by other modules of AASIS.

A non-statistical WBS element will affect the other modules by deriving the fund and funds center for the transaction. The concept of statistical versus non-statistical WBS elements is explained in detail in Chapter two.

- General Ledger Module (GL) contains the chart of accounts and account balances for the state of Arkansas. A General Ledger transaction containing a WBS element will cause that transaction to be posted to the project.

- Accounts Payable Module (AP) contains the vendor master records and transactional data created by direct invoices. When the direct invoice contains a WBS element, the cost will be added to the project.
- Accounts Receivable Module (AR) contains the customer master records and transactional data created by customer invoices. When a customer invoice is entered using a WBS element, the revenue will be counted as part of the project.
- Cash Management Module (CM) contains the master data for house banks for treasury and commercial accounts. You will use this module to find out if a warrant has processed or if an ACH or deposit has been posted. When a WBS element is entered on the deposit, the revenue will be counted as part of the project.
- Special Purpose Ledger Module (SPL) balances all transactions by fund. A project may have revenues and/or expenses in more than one fund.

  The SPL derives these funds based on either the cost center or the WBS element. If the WBS element is non-statistical, the fund used by the SPL is derived from the WBS element. If the WBS element is statistical, the fund is derived from the cost center.
- Controlling Module (CM), like the Project System, is primarily used for reporting. It contains cost centers, which usually derive the fund and funds center assignment as noted above. It also contains cost elements which are used in Project System reports to describe the type of expenditure or revenue.
- Funds Management Module (FM) is used to control the budget and account for appropriation. You can use this module to view budgets for funds, funds centers, and commitment items associated with your projects. As noted above, a non-statistical WBS element derives the funds management assignment in a transaction.
- Materials Management Module (MM) is used for ordering and receiving goods and services. When a WBS element is entered into a purchasing document, the cost of the goods or services being purchased will be charged to the WBS element upon receipt.
- The Human Resources Module (HR) contains several sub modules which capture information about state employee labor and benefits. WBS elements may be entered into time sheets or position organizational data to charge the costs of labor and benefits to the project.

Project Accounting For Grants and Other Funding Sources

Chapter 2
Project Definitions and WBS Elements

Project Accounting
Chapter 2 Project Definitions and WBS Elements

In chapter two, you will learn when to use Project Definitions; understand the difference between statistical and non-statistical WBS elements; learn how to define Project Definitions and WBS elements; and view the existing projects for your agency in AASIS.

Key Points

- Grants and construction projects are accounted for as projects in AASIS.
- Costs and revenues are charged at the WBS element level, not directly to the Project Definition. Therefore, each project must contain at least one WBS element.
- A Project Definition may have one or many WBS elements.
- Projects and WBS elements can be deleted if they haven't been used in postings and are in "created" or "released" status. Other Project Definitions/WBS elements can be marked for deletion if they have not been used in any transactional postings.

What Are WBS Elements?

WBS stands for Work Breakdown Structure.

WBS elements are "collectors" of revenue and expenses associated with a project.

Each WBS element must be designated as either statistical or non-statistical.

Non-Statistical (real) WBS elements have the following characteristics:

- They require a fund/funds center assignment.
- The fund/funds center assignment is permanent for the life of the WBS element.
- The fund/funds center assignment for transactions containing a non-statistical WBS element is derived from the WBS Element.
- Each non-statistical WBS element can have only one fund/funds center assignment.
- A plan for a non-statistical WBS element may be entered either in the Project System or Special Purpose Ledger. (Project System and Special Purpose Ledger will be explained more fully in the reporting section.)

Statistical WBS elements have the following characteristics:

- They do not have a fund/funds center assignment.
- The fund/funds center assignment for transactions containing a statistical WBS element is derived from the cost center.

- A plan for a statistical WBS element may not be entered in the Project System but may be entered in the Special Purpose Ledger.

How Do You Know Which To Use?

Non-statistical WBS elements must be used for construction/major maintenance projects. These WBS elements must be non-statistical so that settlement of costs to an asset under construction can occur for financial statement presentation.

Generally, statistical WBS elements are used for any other purpose. This allows tracking of information for reporting, but will retain fund/funds center derivation from the cost center for budget control purposes. It will also allow transactional posting to the fund from the cost center for fund accounting purposes.

Statistical/Non-statistical Exercise

Choose whether the WBS elements for these projects should be statistical or non-statistical	**Stat**	**Non-Stat**
Department of Parks and Tourism received a grant to study the habitat of the ruby –throated hummingbird.	**x**	
Department of Parks and Tourism is constructing a new lodge at Mt. Nebo State Park.		
AETN received private funding from McDonald's Corp. to produce a nutrition education program.		
AETN is constructing a new transmitter.		
Department of Education receives a state grant to study the effect of vending machines in school cafeterias.		
Arkansas Building Authority is repairing the roof at the State Crime Lab.		
ADEQ received a federal grant to study the long term effects of hybrid cars.		
ADEQ builds a garage to house its hybrid cars.		
The State Crime lab receives a federal grant to improve DNA testing.		
Department of Arkansas Heritage receives a private grant from the Nature Conservancy to preserve woodpecker habitat.		
Department of Information Systems receives federal funding to upgrade network security.		
Department of Information Systems remodels building to upgrade network security.		

Funds Management Derivation Exercise

Remember that statistical WBS elements derive the funds center and fund from the cost center and non-statistical WBS elements derive the funds center and fund assignment from the WBS element.

The following transactions contain coding for both a cost center and WBS element. From which will the fund/funds center be derived?	**Cost Center**	**WBS Element**
Dept. of Parks and Tourism pays matching costs for employees working on federal grant.		
Dept. of Parks and Tourism pays architect and engineering fees for lodge construction.		
AETN purchases educational materials for nutrition education program.		
AETN orders site survey for new transmitter.		
Department of Education purchases a new computer to be used in state grant.		
Arkansas Building Authority pays for roofing materials.		
ADEQ purchases hybrid car for use in federal grant.		
ADEQ purchases automatic door for garage.		
The State Crime lab purchases DNA supplies with federal grant money.		
Department of Arkansas Heritage pays for educational materials with money from Nature Conservancy grant.		
Department of Information Systems purchases computer virus protection programs with federal grant money.		
Department of Information Systems purchases carpet for remodeling project.		

Project Accounting for Grants

- Projects are used to account for grants, whether federal, state, or private.
- The Project Definition contains the grant award number.
- The Project Definition also contains the CFDA number for Single Audit Act, United States Code, Title 31, Chapter 75.
- Statistical WBS elements can be set up to meet most reporting requirements of the grantor. Example: A federal grant requires the grantee to report program and administrative costs separately. An “administration” WBS element and a “program” WBS element could be set up for this grant.
- Project status can be set to allow or prevent posting of costs and/or commitments. This feature is useful for grants available for a specified time period. Project status is passed from the Project Definition to the WBS element. A locking feature is also available; however, this status is not passed from the Project Definition to the WBS element.
- For detailed information on accounting for grants, see DFA Financial Management Guide, Title 19 Public Finance, Chapter 4 State Accounting and Budgetary Procedures, Subchapter 19 Federal Grants and Aids. This can be found on the State of Arkansas website: http://www.arkansas.gov/dfa/accounting/guide/acc_fin_man_guide_ch4_sub19.html

Project Accounting for Construction

- Projects are used to account for construction or major maintenance/repair jobs.
- The Project Definition contains the Method of Finance number.
- Non-statistical WBS elements can be set up to meet reporting requirements of the agency or the awarding funding source. Example: A construction project may have multiple phases.
- The project costs are settled to an asset under construction, which is settled to an asset upon completion.
- For detailed information on accounting for construction, see DFA Financial Management Guide, Title 19 Public Finance, Chapter 4 State Accounting and Budgetary Procedures, Subchapter 14 Construction of Buildings and Facilities. This can be found on the State of Arkansas website: http://www.arkansas.gov/dfa/accounting/guide/acc_fin_man_guide_ch4_sub14.html

Project Definition

The Project Definition may be up to 20 characters long, not counting the two required periods. The naming conventions for the projects indicate the kind of project they represent.

The first part of the Project Definition is the project profile.

- C Capital project profile
- D DFA disbursement projects
- F Federal project profile
- O Other project profile
- P Private foundation project profile
- S State project profile

The project profile is followed by a period. (F.)

The business area number makes up the next four characters of the name. This is also followed by a period. (F.0001.)

The remaining 15 characters are used for the grant award number or method of finance (MOF) number. If no grant award or MOF number is available, a descriptive name can be used. (F.0001.123456789)

Project Definition Exercise

Following the naming convention described previously, create a Project Definition for the each of the projects listed below.

Example: Department of Parks and Tourism (business area 0900) receives a federal grant (F) from the Department of Interior (grant number 1052005AR). The Project Definition would be F.0900.1052005AR.

Project Description	Project Definition
Dept. of Parks and Tourism receives a federal grant to study hummingbird habitat. Business area: 0900; Grant # WS1000502005	
Dept. of Parks and Tourism is constructing a new lodge at Mt. Nebo State Park; MOF# 91054	
AETN received private funding for a nutrition education program. Business area: 0516 Grantor: McDonald's; Program title: Food Smart	
AETN is installing a new transmitter. MOF# 90150	
Dept. of Education receives a state grant to study the impact of vending machines in school cafeteria. Business area: 0500; Grant # AR05002006	
Arkansas Building Authority is repairing the roof at the State Crime Lab. Business area: 0350; MOF# 90250	
ADEQ receives a federal grant to study the long term effects of hybrid cars. Business area: 0930; Grant # HY1002006	
ADEQ builds a garage to house its hybrid cars. MOF# 90500	
State Crime Lab receives a federal grant to improve DNA testing. Business Area 0955; Grant # DNA2006AR	
Dept. of Arkansas Heritage receives private grant for woodpecker habitat. Grantor: Nature Conservancy; Business Area: 0880; Grant # 2005ivorybill	
Dept. of Information Systems receives federal grant to upgrade network security. Business area: 0470; Grant # NETSAFE2006	
Dept. of Information Systems remodels building. MOF # 90155	

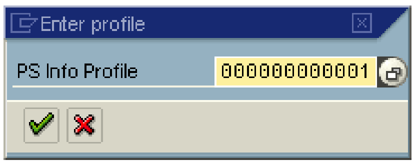
C Capital project; F Federal project profile; O Other project profile; P Private foundation project profile; S State project profile

Viewing an Agency's Projects (Transaction CN42N)

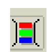
Your agency may already have projects in AASIS. Before creating new projects, look in the system to see what projects already exist. The Project Definitions report (Transaction CN42N) will display a list of existing projects.

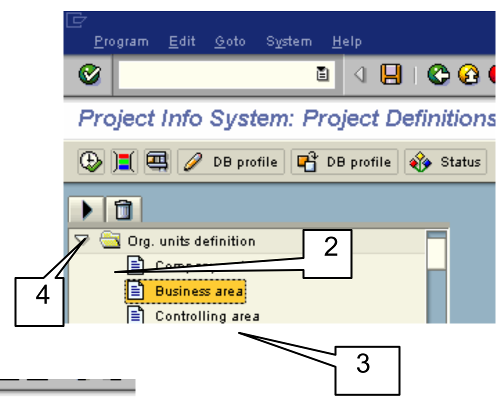
The menu path is: Accounting> Project System> Information System> Structures> Individual Overviews> CN42N Project Definitions

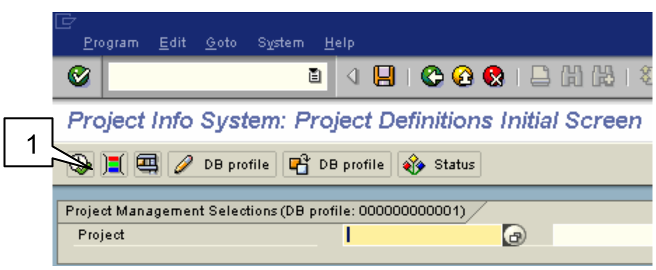
Selecting the Report

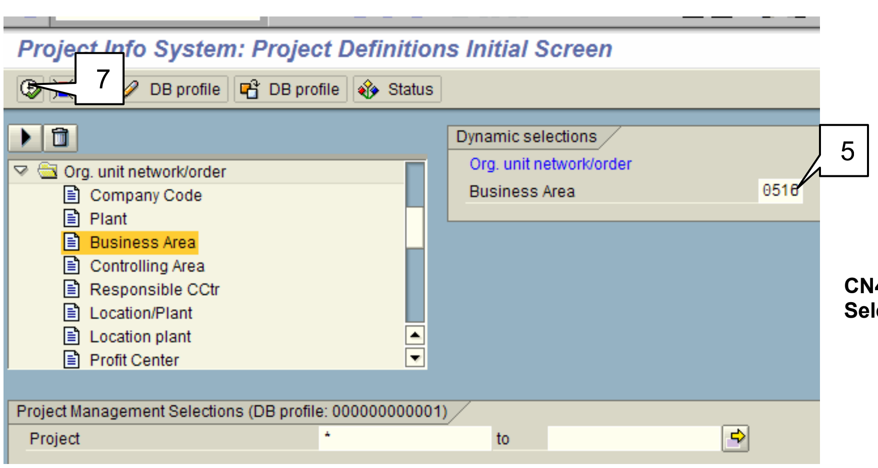


If the PS Info Profile box pops up, enter eleven zeros and the number one in the box. Press enter or click the green check.

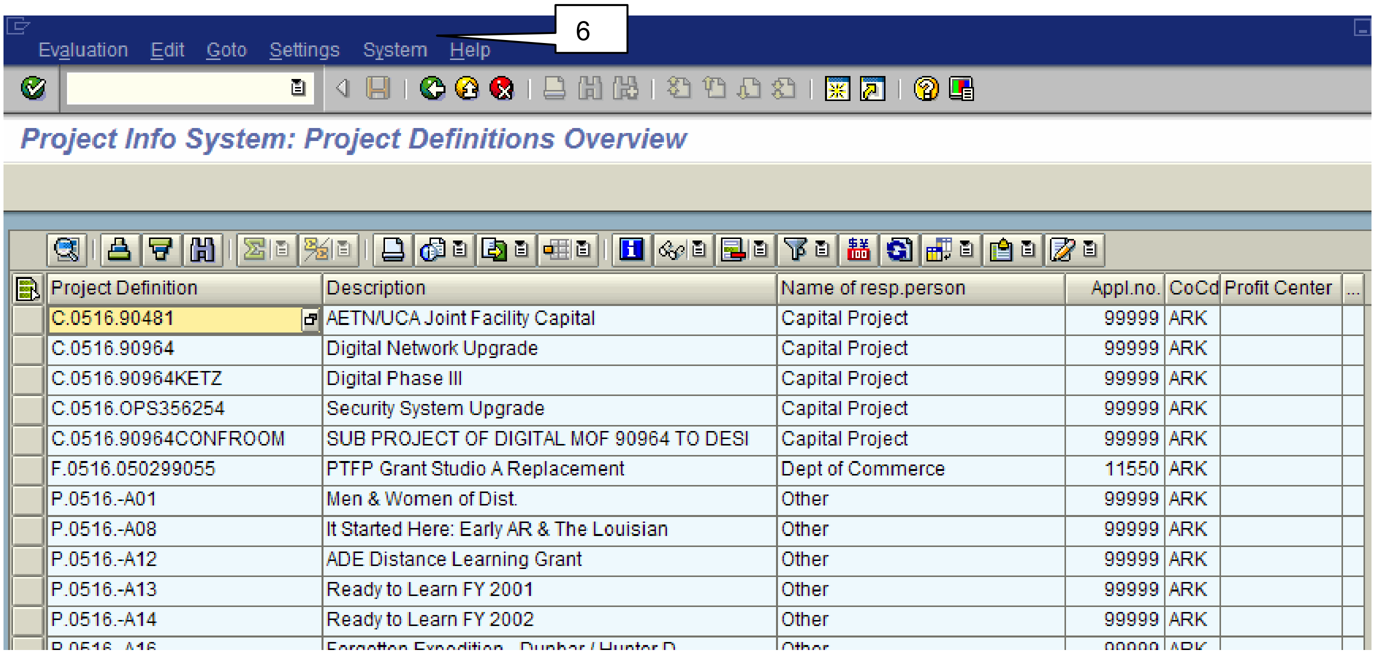
1. Click the Dynamic Selections icon. 
2. Open Org units definition folder.
3. Click Business Area. It will be highlighted.
4. Click the Copy Selected arrow . This will insert a business area box at the top right side of the screen.
5. Enter your agency's business area in the box.
6. Put an asterisk in the project field to select all the projects for your agency
7. Execute the report.







CN42N Project Definition Selection Screen



Project Definition	Description	Name of resp.person	Appl.no.	CoCd	Profit Center
C.0516.90481	AETN/UCA Joint Facility Capital	Capital Project	99999	ARK	
C.0516.90964	Digital Network Upgrade	Capital Project	99999	ARK	
C.0516.90964KETZ	Digital Phase III	Capital Project	99999	ARK	
C.0516.OPS356254	Security System Upgrade	Capital Project	99999	ARK	
C.0516.90964CONFROOM	SUB PROJECT OF DIGITAL MOF 90964 TO DESI	Capital Project	99999	ARK	
F.0516.050299055	PTFP Grant Studio A Replacement	Dept of Commerce	11550	ARK	
P.0516.-A01	Men & Women of Dist.	Other	99999	ARK	
P.0516.-A08	It Started Here: Early AR & The Louisian	Other	99999	ARK	
P.0516.-A12	ADE Distance Learning Grant	Other	99999	ARK	
P.0516.-A13	Ready to Learn FY 2001	Other	99999	ARK	
P.0516.-A14	Ready to Learn FY 2002	Other	99999	ARK	

CN42N Project Definition Display

Exercise

Log into the AASIS production client and use Transaction CN42N to view your agency's projects.

Project Accounting For Grants and Other Funding Sources

Chapter 3
Creating Master Data

In chapter three, you will learn to create Project Definitions and WBS elements in AASIS.

- Master data created will include the Project Definition and WBS elements associated with the project.
- Create Project Definition (Transaction CJ01) is used for all master data entries for the Project Definition and its WBS elements up to the point when the Project Definition is saved. Once it has been saved, Change Project Definition (Transaction CJ02) is used for all master data updates. Transaction CJ02 will be discussed further in chapter four.

Planning

Before you log into the system to create your project, take some time to plan it on paper. Ask yourself these questions:

What type of project is it?

What is the grant number or method of finance number?

What descriptive information will be stored in the project definition?

Who is the awarding agency?

Is there a Catalogue of Federal Domestic Assistance (CFDA) number? If so, what is it?

Who will ask for reports for this project? What information will they want to see?

How many WBS elements will be needed?

Will the WBS elements be statistical or non-statistical?

Would a hierarchy be helpful?

The reasons for these questions will be covered later in this course.

The Project Profile

The project profile is a selectable field on the first screen of the Create Project Definition transaction. It identifies the type of project. Capital project is the selection for construction or major maintenance projects. Other project profiles are selected based on the source of funding for the project—federal, state, private foundation, or other. You'll see another option on the screen, DFA disbursement profile. This profile is only to be used by DFA. Much of the information in the project definition is populated by the project profile, so it's important to select the correct one.

Project Profile Exercise

Complete the following exercise for selecting the correct profile.

Enter a project profile. The options are Capital, Federal, Private, State, and Other.	**Project Profile**
Dept. of Parks and Tourism received a federal grant to study the habitat of the ruby –throated hummingbird.	federal
Dept. of Parks and Tourism is constructing a new lodge at Mt. Nebo State Park.	
AETN received private funding from McDonald's Corp. to produce a nutrition education program.	
AETN is constructing a new transmitter.	
Department of Education receives a state grant to study the effect of vending machines in school cafeterias.	
Arkansas Building Authority is repairing the roof at the State Crime Lab.	
ADEQ received a federal grant to study the long term effects of hybrid cars.	
ADEQ builds a garage to house its hybrid cars.	
The State Crime lab receives a federal grant to improve DNA testing.	
Department of Arkansas Heritage receives a private grant from the Nature Conservancy to preserve woodpecker habitat.	
Department of Arkansas Heritage rebuilds Mosaic Templars Building after fire damage.	
Department of Information Systems receives federal funding to upgrade network security.	
Department of Information Systems remodels building to upgrade network security.	
Public Service Commission receives state grant to study cable television rates.	

Person Responsible and Applicant Number

These fields enable you to store grant information within the project definition. For federal grants, the person responsible field enables the selection of the grantor agency. If the project is non-federally funded, you can select private foundation, capital project, or other.

For federal grants, the applicant number field stores the Catalogue of Federal Domestic Assistance (CFDA) number. If the project is not a federal grant, you'll select a non-federal generic number.

Coding Exercise

Follow along with the demonstration to search for person responsible and applicant number fields in AASIS.

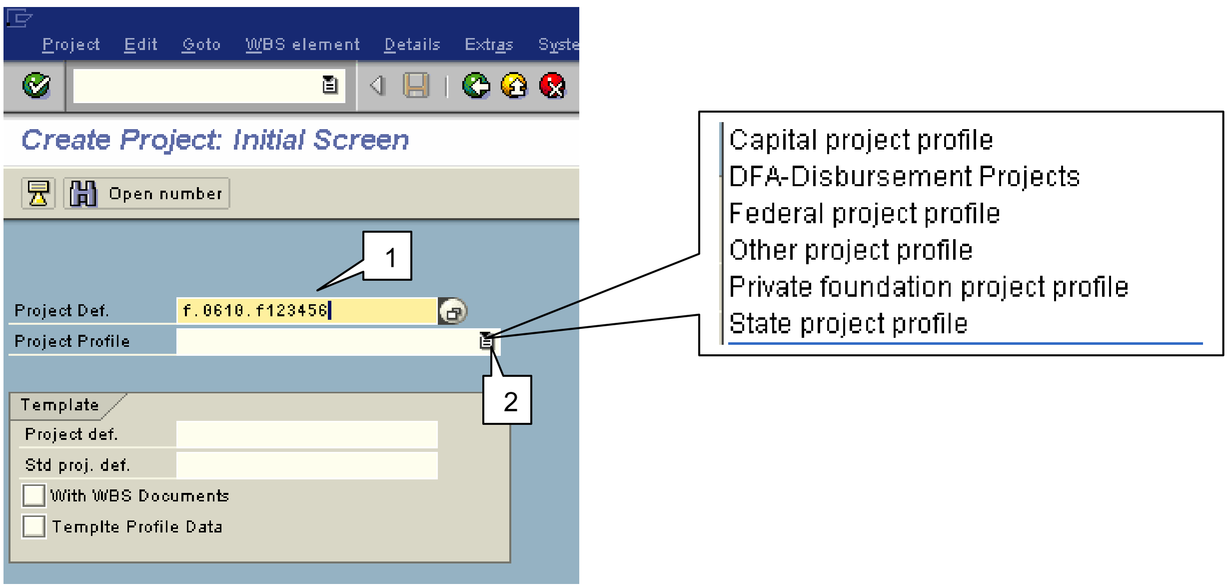
	Person Responsible	Applicant Number
Department of Parks and Tourism's grant was received from the Department of Agriculture; CFDA description: Wildlife Services.		
Department of Parks and Tourism's construction project at Mt. Nebo		
AETN received a private grant from McDonald's.		
AETN's transmitter construction project		
Department of Education received a grant from the State of Arkansas.		
Arkansas Building Authority's repairs at the State Crime Lab		
Department of Arkansas Heritage received private grant for woodpecker habitat.		
Department of Arkansas Heritage restoration of Mosaic Templars		
Department of Information Systems grant is from the Department of Justice; CFDA description: Information Security Grant		
ADEQ received a federal grant from Dept. of Environmental Protection; CFDA description: Environmental Management		

Creating a Project (Transaction CJ01)

The menu path is: Accounting> Project System> Project> Special Maintenance Functions> Work Breakdown Structure (WBS)> Create.

CJ01 Create Project Initial Screen

1. Enter a Project Definition following the naming convention discussed on pages 13-14.
2. Click the selection icon to select a project profile. Choose from the options listed, depending on the source of funding or if it's a capital project. (DFA-Disbursement Projects profile was created for DFA use only.) The project profiles have been configured to populate pre-defined fields within the Project Definition and WBS elements. You will see examples of this later in this chapter when we discuss the project and WBS element screens.



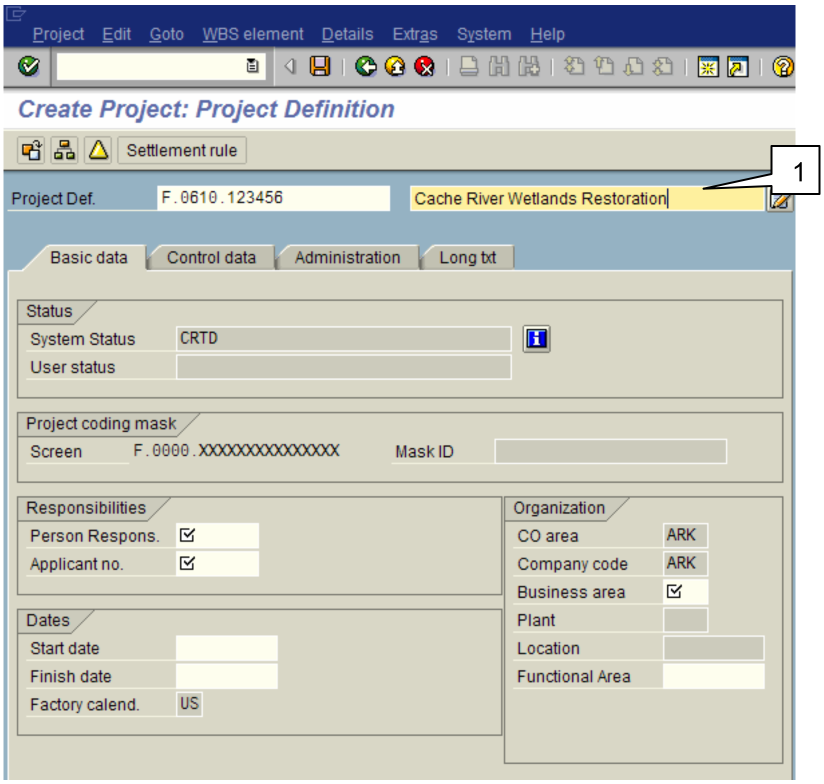
Create Project: Initial Screen

Project Definition Screen (Transaction CJ01)

After selecting the profile, click the Project Definition icon to continue. The template section of the screen is not used by AASIS.

The Project Definition screen appears.

1. Enter the name of the Project Definition in the blank box next to the Project Definition number.



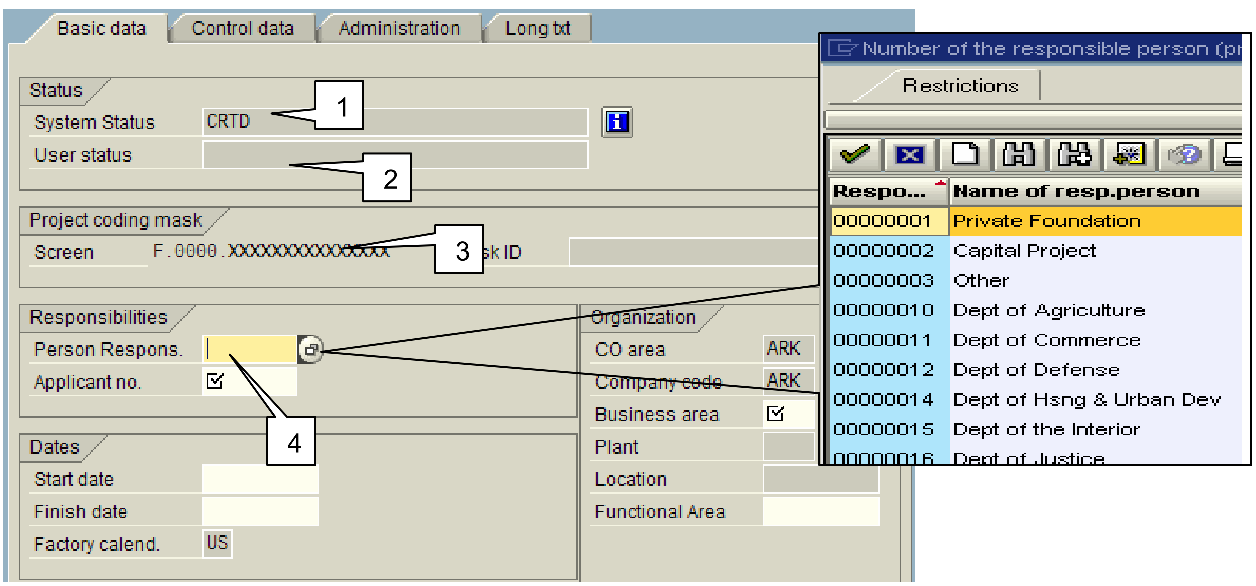
The Project Definition Screen

There are four tabs on the Project Definition Screen: Basic data, Control data, Administration, and Long txt. These tabs will be discussed in order.

Basic Data Tab

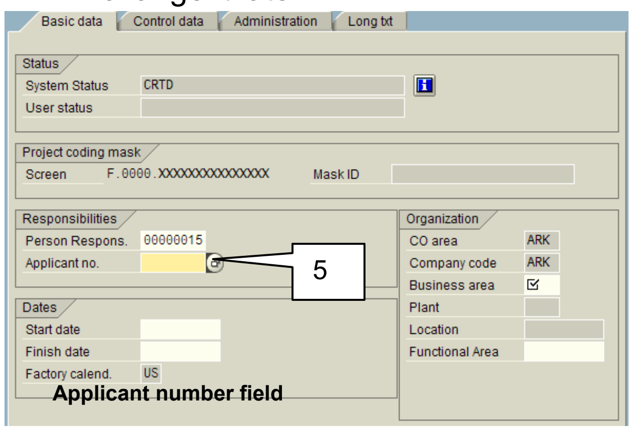
This tab will be automatically displayed when you enter the Project Definition screen. A description of the fields on the Basic data tab follows.

1. System Status: This defaults to "CRTD" (created). System status will be explained in chapter 4.
2. User status: This field is not used by AASIS. It isn't possible to enter anything in this field.
3. Project coding mask screen and Mask ID: These fields default from the project profile that you selected on the initial screen. Do not enter anything in the Mask ID field.
4. Person Responsible field: The person responsible field enables the selection of the grantor agency (if it's a federal grant). Place the cursor in the person responsible box. Click the drop-down button and select from the list. Select private foundation, capital project or other if the project is not a federal grant.



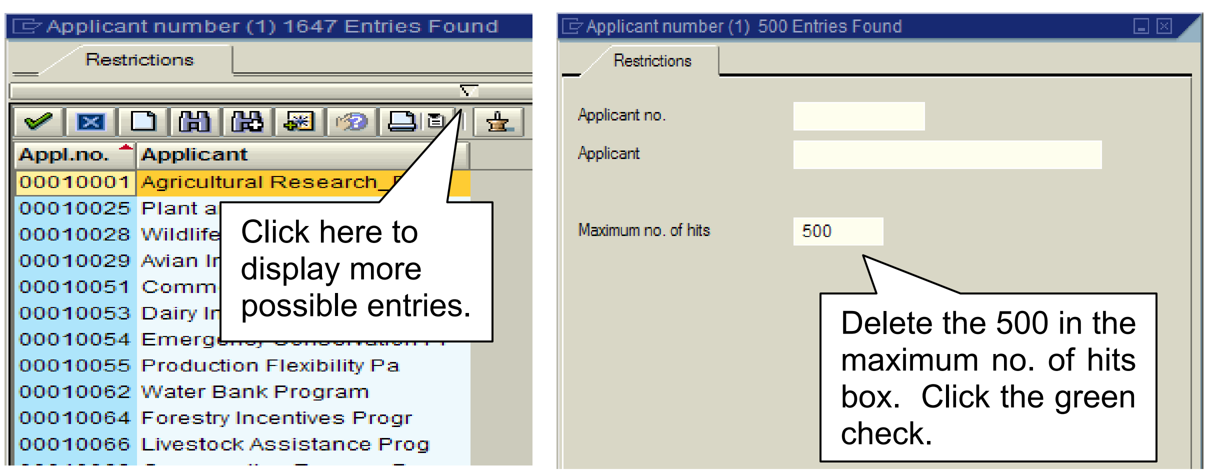
Basic Data Tab

5. Applicant Number field: The applicant number field enables the selection of the Catalogue of Federal Domestic Assistance (CFDA) number. If the project is not a federal grant, type in or select 99999, the non-federal generic number. If you don't know the CFDA number, you can enter the temporary number 88888 and change it later.



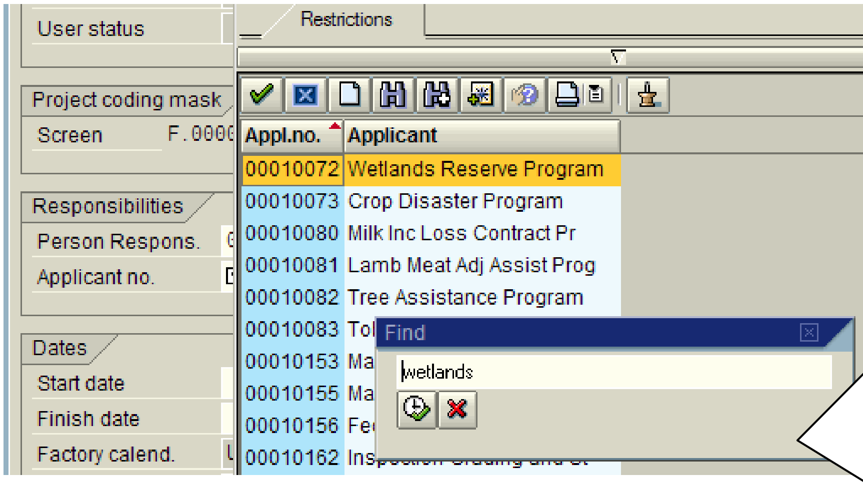
Applicant number field

The drop-down selection on the applicant number field only lists the first 500 out of over 1600 possible entries. You may need to display more entries to search further.



CFDA Number Search

All of the options will now be displayed. If the CFDA number is still not on the list, use the temporary number 88888 and call the AASIS Support Center Help Desk (683-2255).

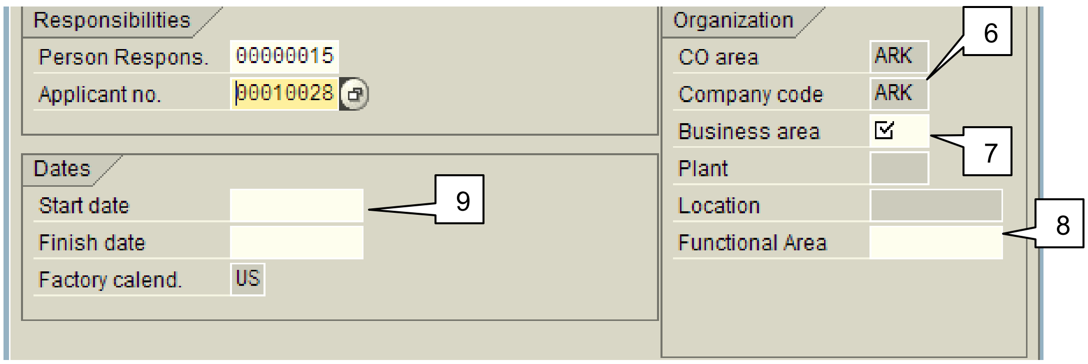


Tip: If you don't know the CFDA number, use the find icon and type in part of the name when the box pops up. Click the execute button. AASIS will find the first applicant name with the text you typed. Use the find next icon until you either find what you're looking for or exhaust the list.

Finding the CFDA number

After entering the person responsible and applicant numbers, continue down the page of the basic data tab to the Organization and Dates boxes.

6. CO area and Company code are always ARK.
7. Business Area field: Enter the agency business area.
8. Functional Area field: Enter the agency functional area in all caps.
9. Dates fields: These fields are optional. Any dates entered in these fields are for information purposes only and do not control activities in the project.



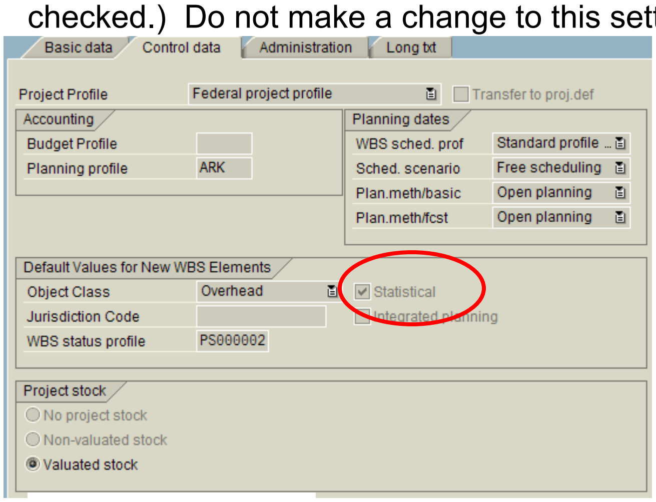
More fields on Basic Data Tab

This completes the Basic data tab. Click the Control data tab to continue.

Control Data Tab

The information on the control data tab is populated from the project profile selected earlier. Accept the defaults and do not enter any other data on this tab.

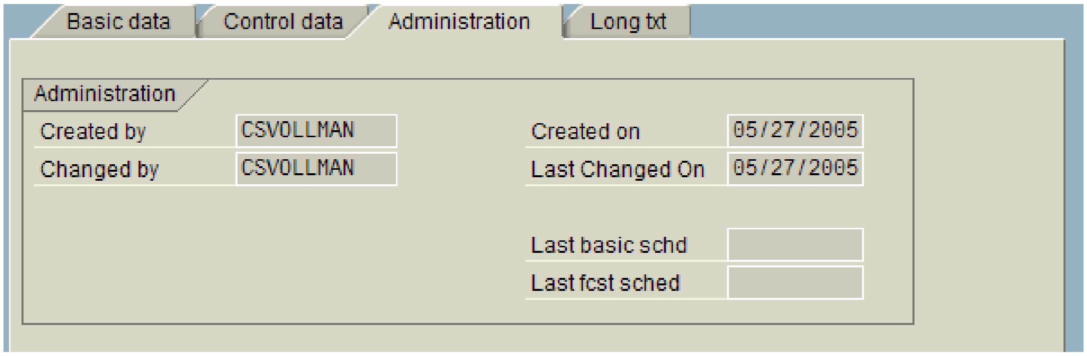
Note the Statistical check box. This is the box that controls whether the WBS elements associated with this Project Definition will be statistical or non-statistical. A project profile of C will default to non-statistical (box will be unchecked) while any other profile will default to statistical (box will be checked.) Do not make a change to this setting on this screen.



Control Data Tab

Administration Tab

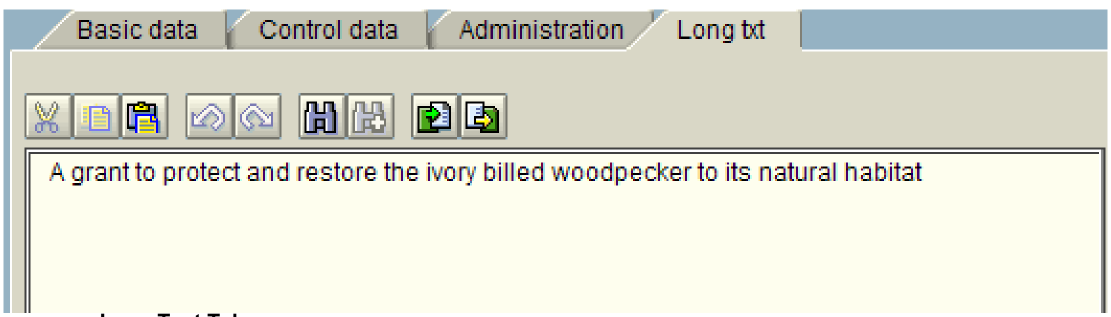
The information for the Administration tab will be populated with user id and creation dates when the project is saved. Do not enter any data on the Administration tab.



Administration Tab

Long Text Tab

You can enter additional information about the project on the long text tab—for example, a description of the grant.



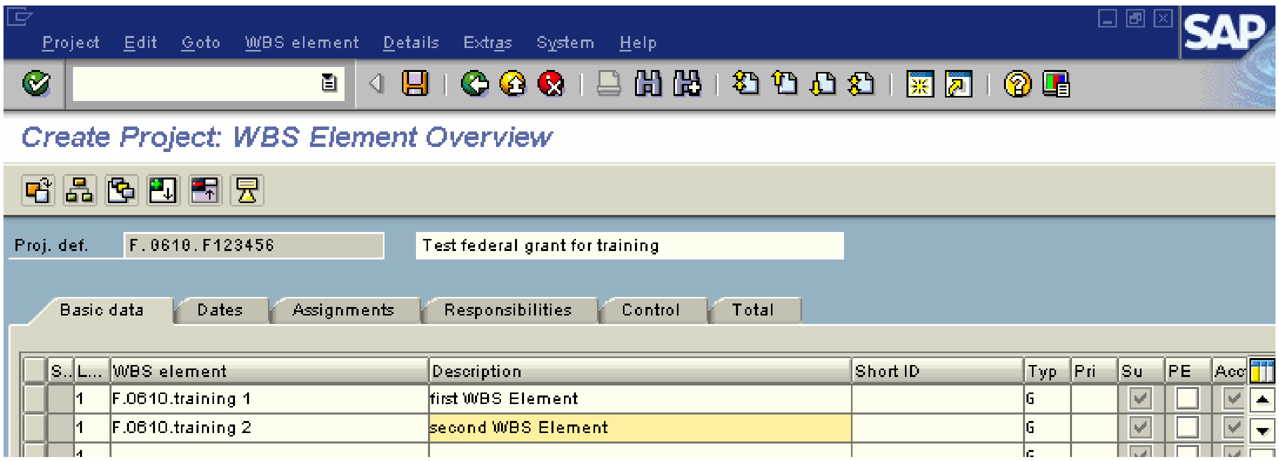
Long Text Tab

This completes the required information on the Project Definition screen.

Creating WBS Elements (Transaction CJ01)

Now that the Project Definition screen is complete, click the WBS Element icon  to add WBS Elements.

The WBS Element Overview screen is displayed. There are five tabs: Basic data, Dates, Assignments, Responsibilities, Control, and Total.

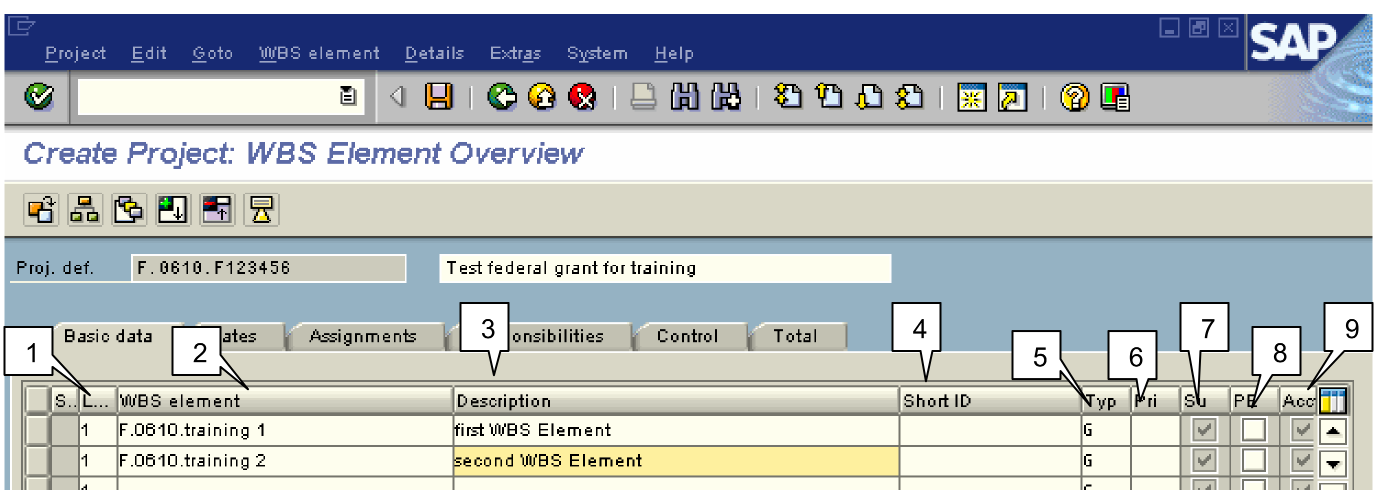


The WBS Element Overview Screen with Basic Data Tab Selected

Basic Data Tab

This tab will be automatically displayed when you enter the WBS Element Overview screen. A description of the fields on the Basic data tab follows.

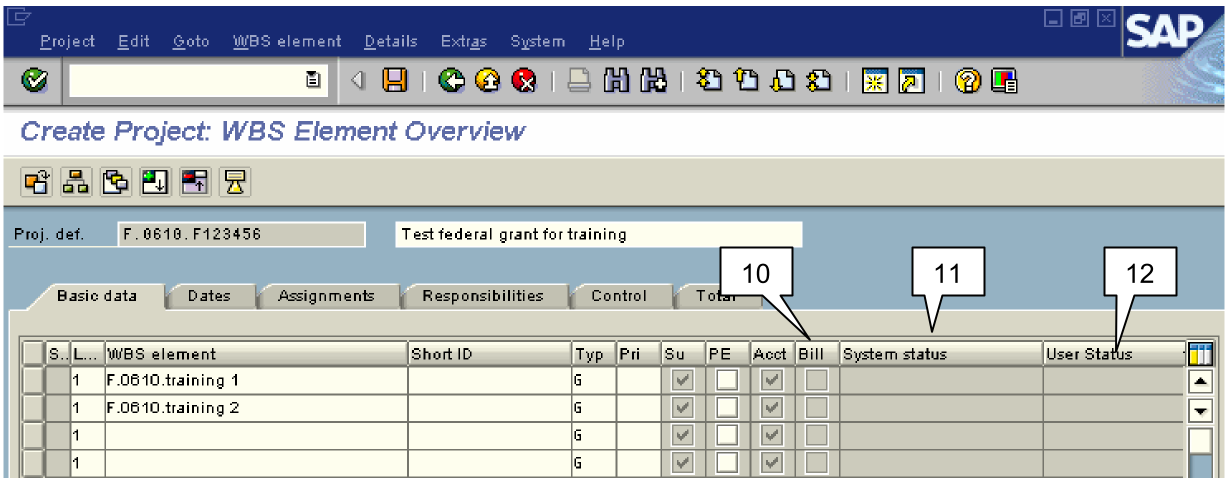
1. Level column: This refers to WBS element hierarchy and will be explained in more detail in chapter 6. Level 1 is the default selection.
2. WBS element column: Enter a name for the WBS element. The first five characters must be the same as the first five characters of the Project Definition. It is recommended, but not required, that the WBS element name contain the Project Definition name. There is a 20 character limit.
3. Description column: Enter a description of the WBS element.
4. Short ID column: This column will automatically be populated with the first 16 characters of the WBS element name after you press enter.
5. Typ column: This represents the project type, which defaults from the project profile.
6. Pri column: This indicates priority. It is not used by AASIS.
7. Su column: This is for summarization, which gives the WBS element the ability to be summarized in the project reports. This is checked by default and can't be changed.
8. PE column: This indicates the WBS element as a planning element. The planning element boxes for each WBS element must be checked. Click the PE box to put a check mark in it.
9. Acct column: This allows actual and commitment postings for the WBS element. It is checked by default and can't be changed.



Fields on the Basic Data Tab

While still on the basic data tab, scroll right to view more columns.

10. The Bill column is not used by AASIS.
11. System status column: Do not make an entry here. This will reflect the status of the WBS element after pressing enter. (There will be more information on status in chapter 4.)
12. The User Status column is not used by AASIS.



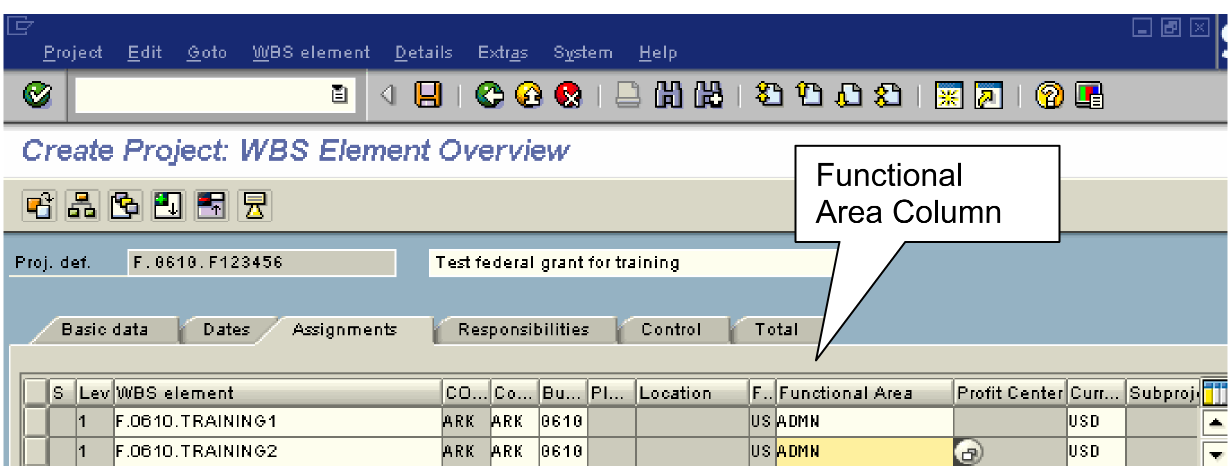
The WBS Element Overview Screen with Additional Basic Data Tab Columns

Dates Tab.

This tab is not used by AASIS. Click the Assignments tab.

Assignments Tab

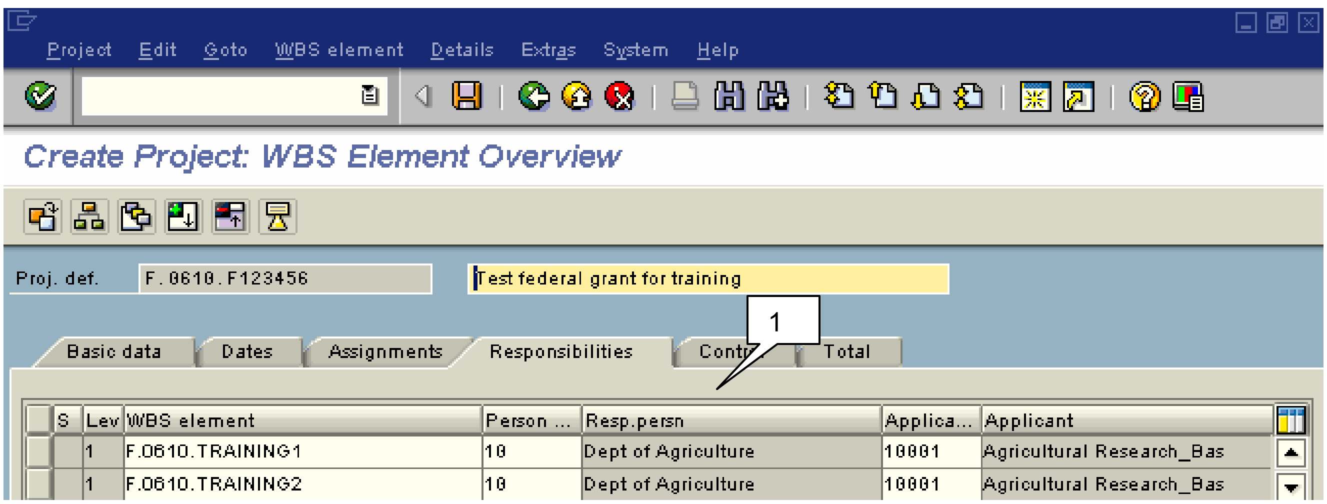
All of the required fields on the assignment tab are copied from the project profile and the basic data tab. Exception: If you didn't enter the functional area on the Project Definition screen you must enter it here in all caps. Do not enter anything else on this tab. Click the Responsibilities tab to continue.

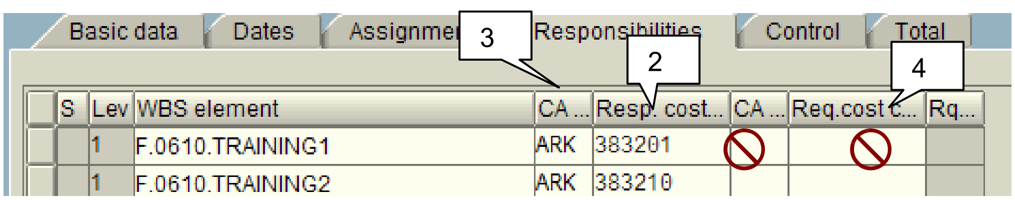


WBS Element Overview Screen with Assignments Tab Selected

Responsibilities Tab

1. The information on the first part of the responsibilities tab (Level, WBS element, person responsible, applicant) is populated from the Project Definition selections and the basic data tab of the WBS element overview. You can scroll right to view more columns.
2. Responsible cost center field: This field is for informational purposes. It represents the cost center where the activity is to be carried out. Entering a cost center here is optional.
3. CA (Controlling Area) field: This field will be populated automatically if you enter a cost center. Do not make an entry in this field.
4. CA (the second one) and Req. cost center (Requesting cost center) fields are not used by AASIS. Do not make an entry in these fields.





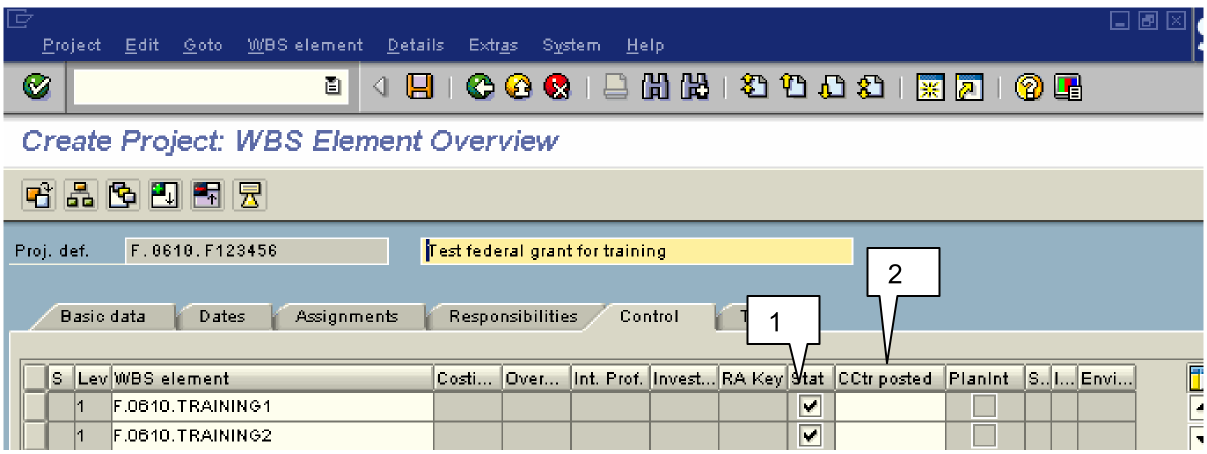
WBS Element Overview Screen with Responsibilities Tab Selected

This completes the entry for the responsibilities tab. Click the control tab to continue.

Control Tab

1. Statistical check box: If the WBS element is statistical, the box should be checked. The statistical check is the default selection on non-capital projects. This will default from the project profile selection. For capital projects, the check box will be blank by default.
2. CCtr (Cost center) posted column: It is optional to enter a cost center here. This field is only available for a statistical WBS element.

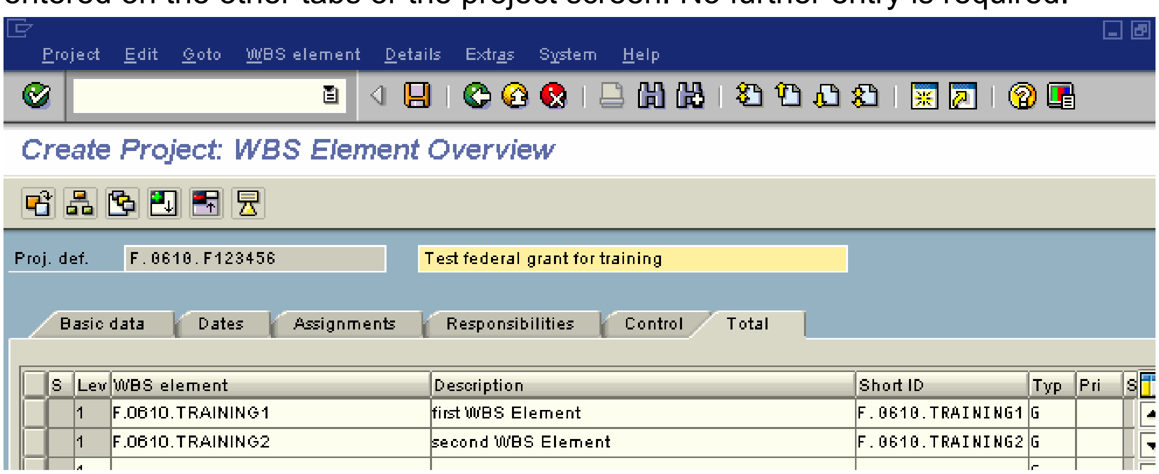
Caution: If there is a cost center in this field, AASIS will force all postings for the WBS element to go to this cost center, even if another cost center is initially entered on the transaction.



WBS Element Overview Screen with Control Tab Selected

Total Tab

The total tab summarizes the master data elements that have been entered for the WBS elements. All of the total tab fields populate from information entered on the other tabs or the project screen. No further entry is required.



WBS Element Overview Screen with Total Tab Selected

Now that the project and WBS elements are complete, click the save icon to save the project. AASIS returns a message that the project is being created.

Project Exercise

In the assigned training client, create a project for the State Game and Fish Commission (Business Area 0080).

The project will capture costs for a federal grant for wildlife conservation from the Department of Interior.

Create two WBS elements, one for administration and one for program costs.

Coincidentally, the grant number is the same as your training logon id.

The functional area is REC.

Project Accounting For Grants and Other Funding Sources

Chapter 4
Project Status and Change

Project Accounting
Chapter 4 Project Status and Change

In chapter four, you will learn about status settings for projects and WBS elements and be able to use status control in projects. You will also practice the change transaction for projects and WBS elements.

Key Points

Status change lets you allow or prohibit postings of commitments and actual costs to a WBS element. You may wish to do so in the case of a grant that starts and stops on particular dates. Example: A federal grant begins on October 1, 2005 and ends on September 30, 2008. The status can be set so that no postings to the WBS elements can occur before October 1, 2005 or after September 30, 2008.

Project Status Management

Status management controls the allowable transaction postings to the WBS element. Status management can be executed at the project level or individually for each WBS element.

There are five status classifications that can be set.

- CRTD: Created

  This status is the default when the project is created.

  Although you cannot post anything to a WBS element with the status of CRTD, you can enter a plan for it if a derivation rule has been entered.

- REL: Released

  AASIS will allow commitment and actual postings to occur when the status is “released”.

- PREL: Partially Released

  This status is created when one or more of the WBS elements are released while one or more remain in created status.

- TECO: Closed Technically

  AASIS will allow goods and services on existing purchase orders to be received and paid. No new commitments can be made.

- CLSD: Closed

  No more transactions or commitments can be posted to a WBS element with closed status.

  Note: in order to close a WBS element, the balance in the WBS element has to be zero.

- LOCK: Locked

  This is another way to prevent postings. You can use lock to prevent postings when the WBS balance is not zero or you are not ready to close it. There are six types of lock statuses:

- Master Data—The master data lock does not allow any changes to the master data of the Project Definition or WBS element.
- Dates—The dates lock does not allow changes to the data in the date fields. (The date tab is not used by AASIS.)
- Planning—The planning lock does not allow any planning data to be entered for the Project Definition or WBS element.
- Budget—The Budget lock does not allow any budget transactions to be posted using a WBS element.
- Account Assignment—The account assignment lock does not allow the WBS element to be used as part of an account assignment in a transaction.
- All—This locks all the available options.

Exercise

Practice using status control in the following exercise by choosing CRTD, REL, TECO, CLSD, or LOCK.

Status Exercise

What project status would you choose?	Status
Default status at project creation	
You want to stop all spending and commitments; balance is zero	
You want to allow new commitments	
You want to be able to pay bills but not allow new purchases	
You want to stop all spending and commitments; balance is not zero	

Changing the Status

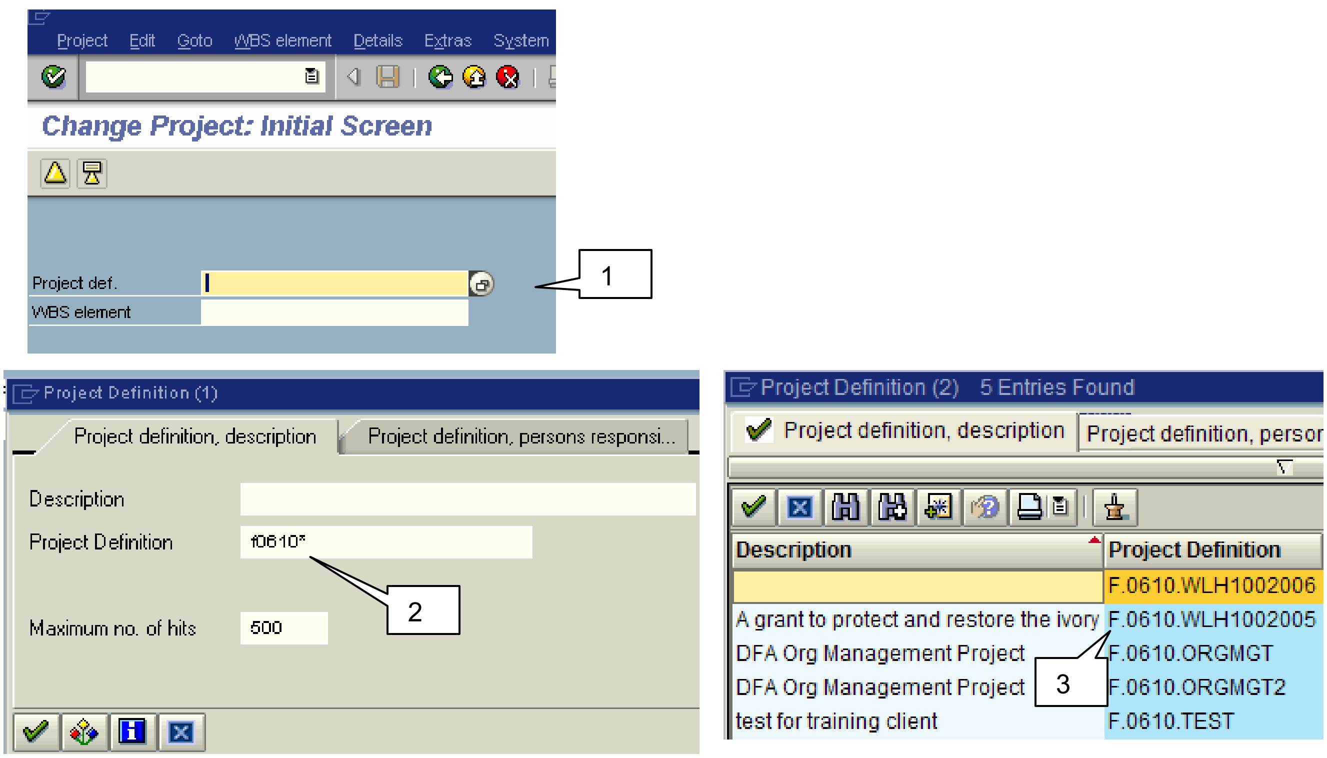
To make changes to a project that has already been created, use Transaction CJ02.

The status can also be changed in CJ01 while the project is being created (before it is saved).

Changing a Project Initial Screen (Transaction CJ02)

The menu path is Accounting> Project System> Project> Special Maintenance Functions> Work Breakdown Structure (WBS)> Change

1. You can search for a project by hitting the drop-down button in the Project Definition box.
2. Type in the key letter for the type of project (F, P, S, O, or C) followed by the business area code (no period) and an asterisk. Click the green check
3. Select the project from the list and double-click. The Project Definition will be populated into the correct field.

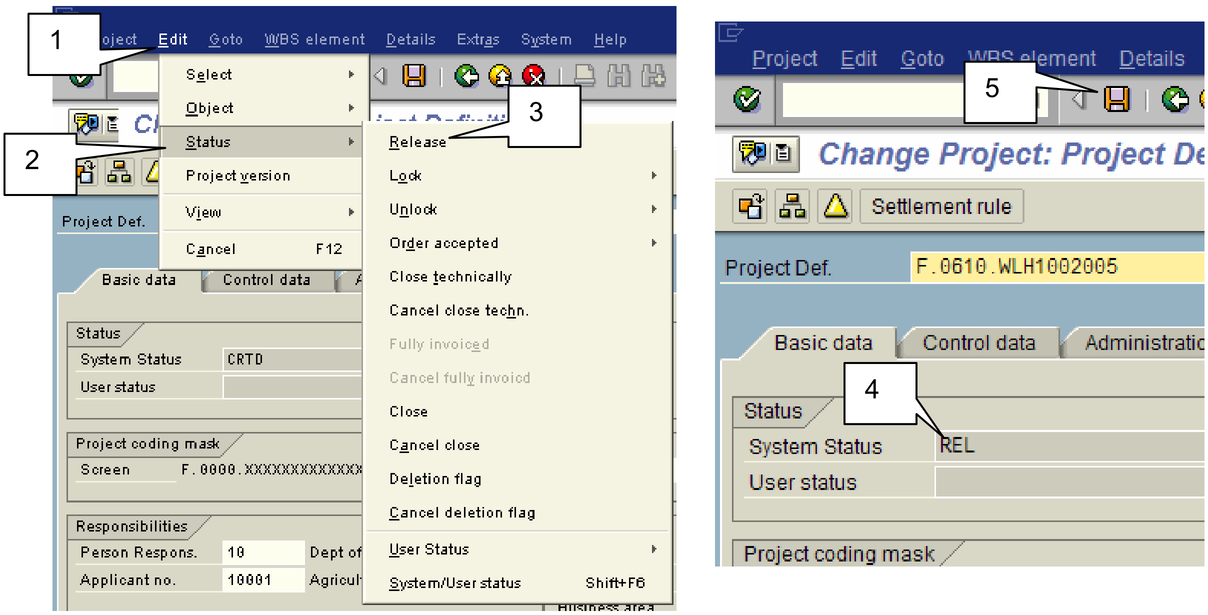


Change Project Initial Screen--Finding and Selecting the Project

Click the Project Definition icon to continue.

Changing the Status

1. Click Edit from the blue menu bar.
2. Then click Status from the dropdown.
3. Choose the desired status. A system message will appear at the bottom of the screen informing you that the status was set.
4. The new status will appear in the system status box on the basic data screen.
5. Click the save icon. The new status does not take effect until the project is saved.



Project Definition Screen Status Change

Releasing the project will release all of the associated WBS elements. The status of each WBS element can be controlled individually. To change the status of a WBS element, click the icon to display the WBS Element Overview screen. Select the WBS element to be changed. From the blue menu bar, select Edit>Status. Choose the desired status for the WBS element and save. If all WBS elements for the project are not released, the Project Definition will show the system status “PREL” for partially released.

Going Back to a Prior Status

Except in release status, you can go back to a prior status by canceling the current status. If the project is in closed status, you can go back to TECO status by choosing “Cancel close”. If the project is in TECO status, you can go back to REL status by selecting “Cancel close techn”. It is not possible to go back to CRTD status after the project has been released.

Integration Point

By using status control, you can set up grant WBS elements in organizational management for payroll before the grant is available to be used. The WBS element can be released or unlocked at the time the grant becomes available. This can give the payroll staff more time to make the entries. Getting the WBS elements set up in organizational management on a timely basis may eliminate the need for some retro-calculation of payroll costs.

Status Change Exercise

Release all of the WBS elements for the project that you created.

Project Accounting For Grants and Other Funding Sources

Chapter 5
Project Postings

In chapter five you will learn how WBS element transactions are posted to the WBS elements.

Key Points

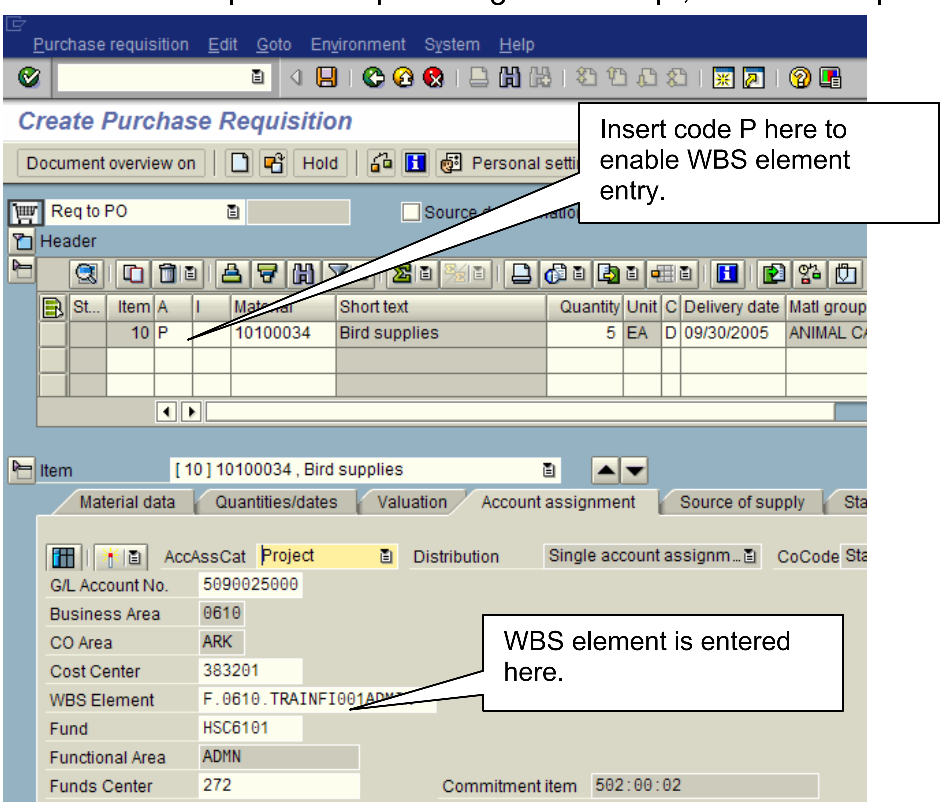
Agency users create postings by entering the WBS element in the appropriate field on the transaction.

Financial Postings for Projects

Postings are made to the WBS elements when the WBS element codes are entered into purchase orders, invoice payments, revenue deposits, etc. Personnel costs can be charged to WBS elements by adding the WBS element code to the employee's master data, or by entering the WBS element code directly on the timesheet.

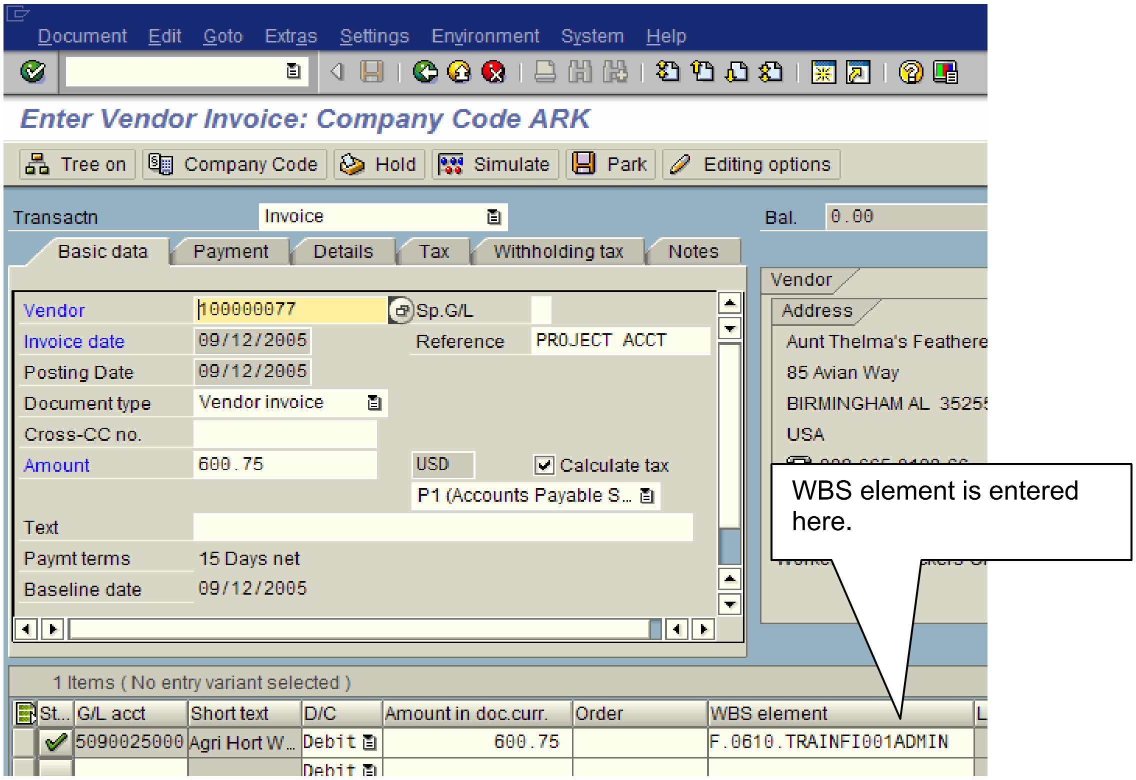
Whether the postings are statistical or non-statistical depends on how the WBS elements have been designated in the master data.

- Purchasing transactions ME51N and ME21N: Purchase requisitions and purchase orders use the account assignment category P to enable the WBS element field on the assignment tab. The user enters the WBS element on the assignment tab. The purchase is counted as a commitment up until the point of goods receipt, when it is expensed.



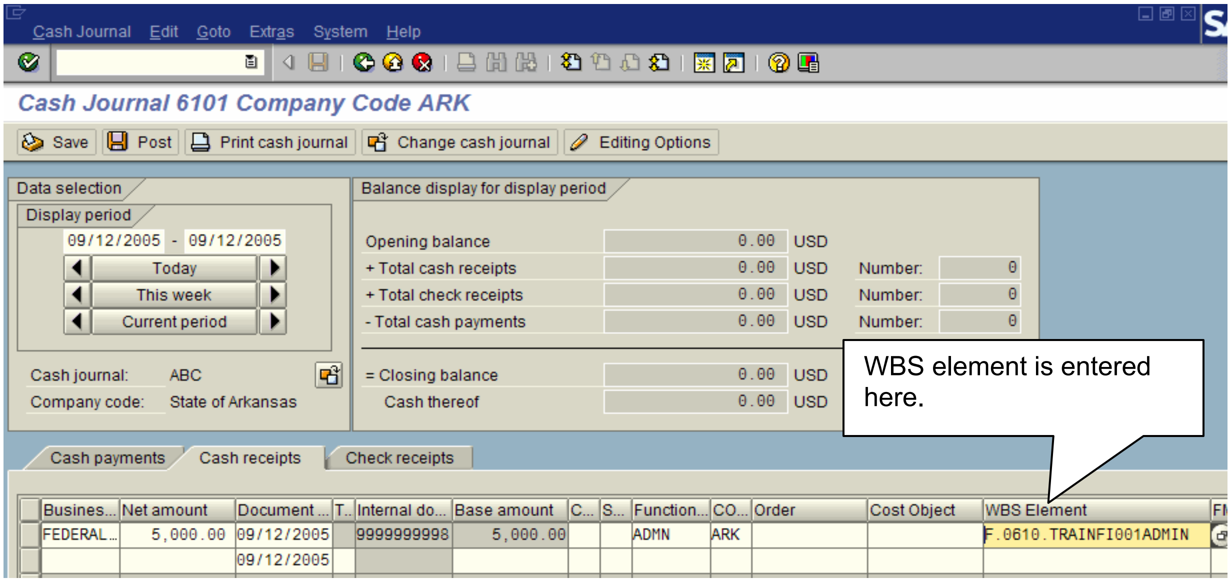
WBS Element Entry on Purchase Requisition

- Direct invoice transaction FB60: In a direct invoice entry, there is a column for the WBS element. The user can enter the WBS element in this column for each line of the invoice. The expense will post to the WBS element at the time of invoice posting.



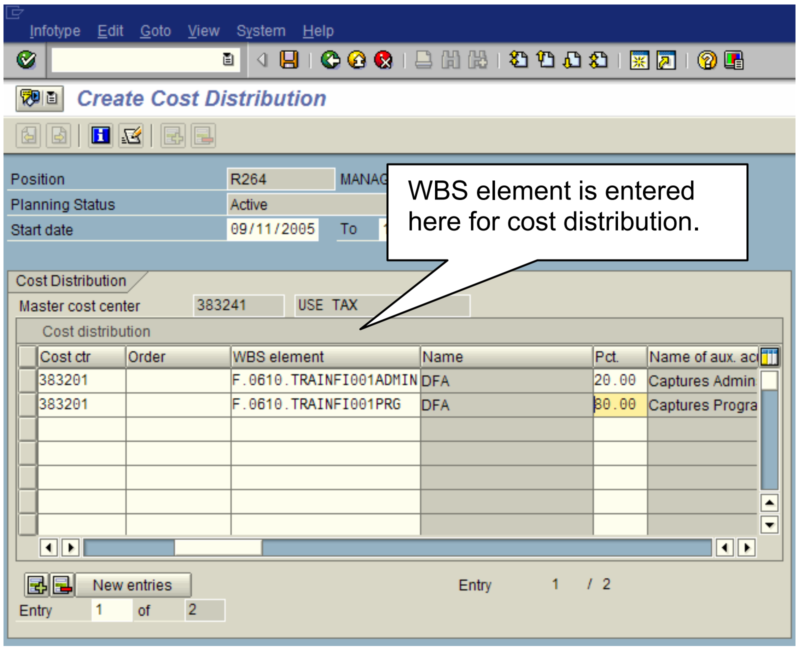
WBS Element Entry on Direct Invoice

- Revenue receipt: The user enters the WBS element in the WBS element field in the cash journal transaction FBCJ. The revenue will post to the WBS element when the deposit is posted.

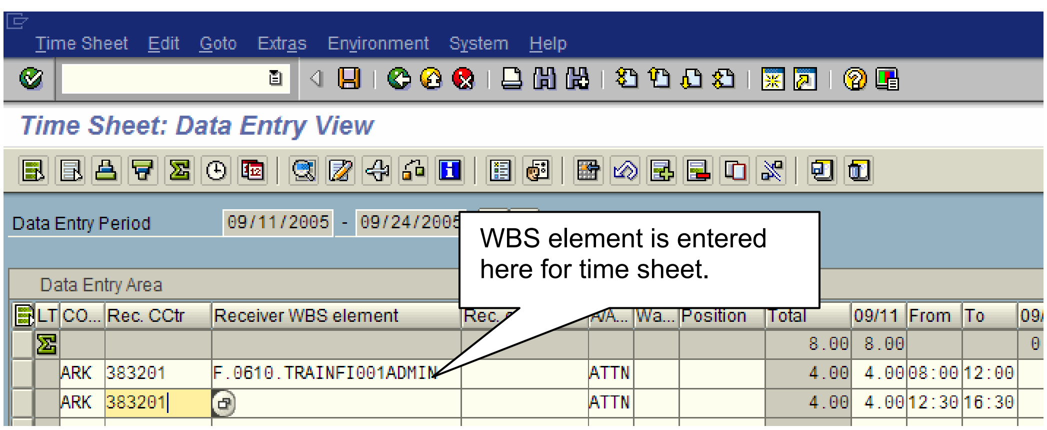


WBS Element Entry on Cash Journal Receipts Tab

- Payroll: The WBS element can be entered in the cost distribution for the position organizational management master data (transaction PO13) or it can be entered on the timesheet (transaction CAT2). The timesheet entry will override the organizational management data in charging the cost. The WBS element will pick up the payroll expenses when payroll is posted.



WBS Element Entry for Payroll Cost Distribution



WBS Element Entry on Time Sheet

Communication Note

Be sure that the appropriate people at your agency know when and how to use the WBS elements that you create.

Exercise

In the assigned training client, go to transaction FBV2 (menu path: Accounting> Financial Accounting> General Ledger> Document> Parked Document> FBV2 Change). Enter company code ARK, your assigned document, and the current fiscal year. Press the enter key. Use the scroll bar to locate the WBS element field. Enter your WBS element in the WBS element field. Write in the GL account number here_____________. Write in the amount here ________________. Click the "save parked document" icon. The instructor will post the invoices.

After the invoices are posted, go to the selection screen for report S_ALR_87013542—Actual/ Commitment/ Total/ Plan in CO Area Currency (menu path: Accounting> Project System> Information System> Financials> Costs> Plan Based> By Cost Element Actual/Commitment/ Total/ Plan in CO area Currency S_ALR_87013542). Enter your project definition in the project box. Change the "from fiscal year" to the current fiscal year. Click the execute icon. Write in the cost element number here_________________. Write in the amount here______________. Is this the same amount and GL code as your posting?

Project Accounting For Grants and Other Funding Sources

Chapter 6
WBS Element Hierarchy

In chapter six, you will learn how WBS elements can be created in hierarchies to meet reporting needs.

Key Points

The hierarchy is used as a way to organize WBS elements as a group, much like a cost center group or internal order group.

The hierarchy can only be used in the Project System reports.

When hierarchies exist, transactions are posted to the WBS element at the lowest level of the hierarchy.

Establishing the Hierarchy

Users can establish a hierarchy by entering a number in the level field of the WBS element.

The lower the number in the field, the higher up in the hierarchy the WBS element will be. For example #2 level WBS elements report under #1 level WBS elements and #3 WBS elements report under #2 level WBS elements.

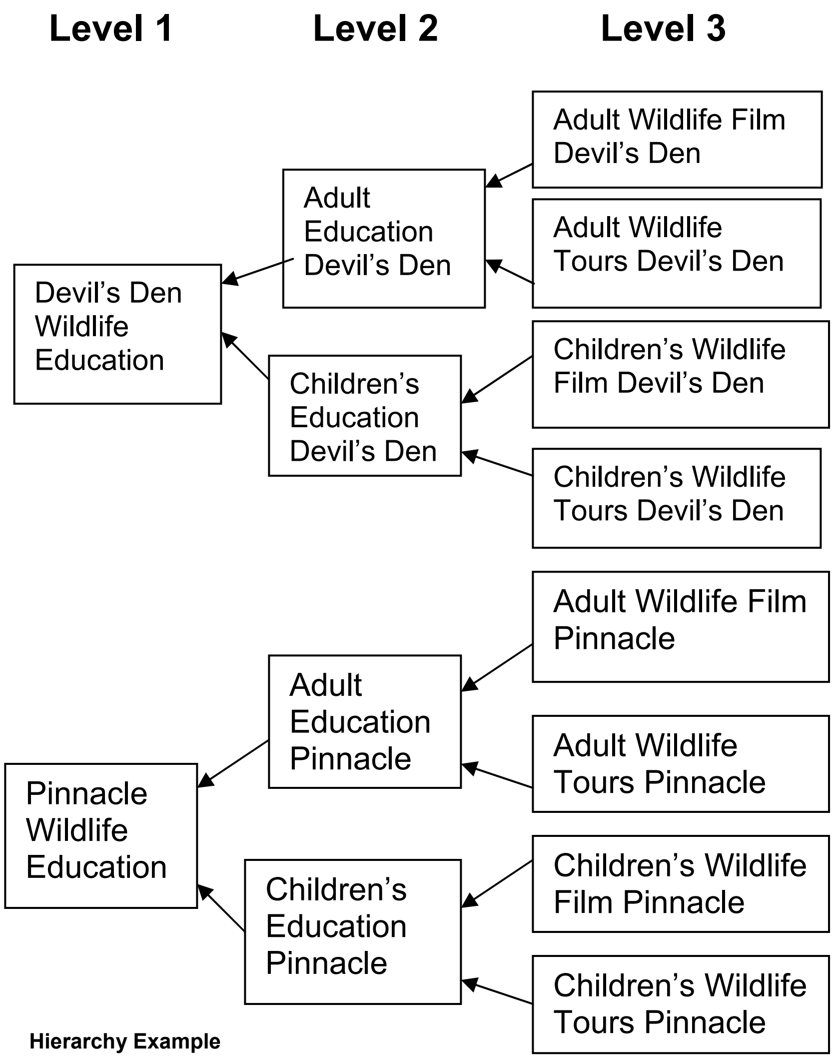
Hierarchy example:

Department of Parks and Tourism has a private grant from the Sierra Club for wildlife conservation education. Terms of the grant require that separate educational tours and films be provided for adults and children. The education will take place at Pinnacle Mountain State Park and Devil's Den State Park. The department wishes to track expenses for each park separately.

Requirements:

1. The department needs to report all expenses for the grant.
2. The department needs to report grant expenses for each park.
3. The grant expenses need to be broken out as to whether they were for adult education or children's education.
4. The adult and children's education expenses need to be broken out as to whether they were for films or tours.

The WBS elements can be mapped out and set up as follows:



Hierarchy Example

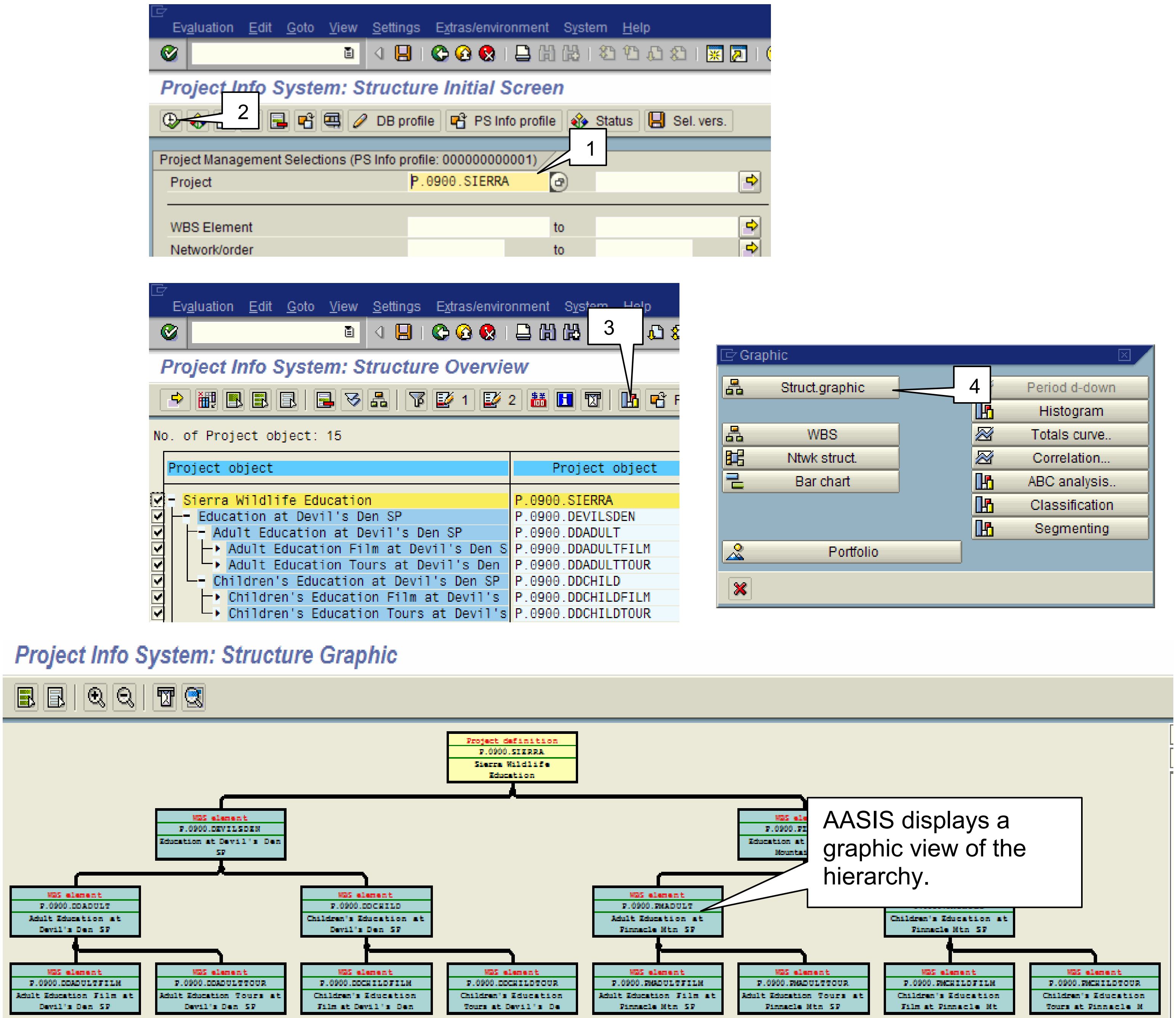
S..	L...	WBS element	Description
	1	P.0900.DEVILSDEN	Education at Devil's Den SP
	2	P.0900.DDADULT	Adult Education at Devil's Den SP
	3	P.0900.DDADULTFILM	Adult Education Film at Devil's Den SP
	3	P.0900.DDADULTTOUR	Adult Education Tours at Devil's Den SP
	2	P.0900.DDCHILD	Children's Education at Devil's Den SP
	3	P.0900.DDCHILDFILM	Children's Education Film at Devil's Den
	3	P.0900.DDCHILDTOUR	Children's Education Tours at Devil's De
	1	P.0900.PINNACLE	Education at Pinnacle Mountain SP
	2	P.0900.PMADULT	Adult Education at Pinnacle Mtn SP
	3	P.0900.PMADULTFILM	Adult Education Film at Pinnacle Mtn SP
	3	P.0900.PMADULTTOUR	Adult Education Tours at Pinnacle Mtn SP
	2	P.0900.PMCHILD	Children's Education at Pinnacle Mtn SP
	3	P.0900.PMCHILDFILM	Children's Education Film at Pinnacle Mt
	3	P.0900.PMCHILDTOUR	Children's Education Tours at Pinnacle M

Only the level 3 WBS elements would be used in transactions for posting to this project.

Project Accounting
Chapter 6 WBS Element Hierarchy

Users can view the hierarchy with the CN41 Transaction.

1. Enter the Project Definition
2. Click execute.
3. Click on the graphic icon for a graphical view.
4. Click the Struct graphic button.



Displaying the Project Hierarchy with CN41

Exercise

Practice your hierarchy skills by creating the following project:

The project is for a private grant in agency 0080. The number of the grant is the same as your logon id. The project has three levels of WBS elements. Name the WBS Elements as follows:

P.0080.L1(your logon)-1	Level 1 #1
P.0080.L2(your logon)-a	Level 2 #1
P.0080.L3(your logon)-w	Level 3 #1
P.0080.L3(your logon)-x	Level 3 # 1a
P.0080.L1(your logon)-2	Level 1 # 2
P.0080.L2(your logon)-b	Level 2 # 2
P.0080.L3(your logon)-y	Level 3 # 2
P.0080.L3(your logon)-z	Level 3 # 2a

Run report CN41 to view the hierarchy

Project Accounting For Grants and Other Funding Sources

Chapter 7
Project Reporting
Cash vs. Accrual

Project Accounting
Chapter 7 Project Reporting Cash vs. Accrual

In chapter seven, you will learn the difference between cash-basis and accrual-basis accounting reports. You will also learn which reports in AASIS are on the cash basis and which are on the accrual basis of accounting.

The Timing Difference

The difference between cash basis, accrual basis, and modified accrual basis reporting is the result of the timing of expense and revenue recognition.

- Cash Basis recognizes and records revenue when received and expenditures when actually paid. The state budgeting system uses the cash basis of accounting.
- Accrual Basis recognizes revenue when earned and measurable regardless of when collected. Expenses are recorded on a matching basis when incurred. All proprietary and trust funds as well as the government-wide financial statements use the accrual basis of accounting.
- Modified Accrual Basis recognizes revenue only when it becomes both measurable and available to finance expenditures of the current accounting period. It formally recognizes expenditures, whether paid or unpaid, when they are incurred against the account. All governmental funds use the modified accrual basis of accounting.

Governmental Accounting

Governmental Accounting Standards Board (GASB) statement 34 requires the State of Arkansas to report government-wide financial statements on an accrual basis. Most AASIS reports are on the accrual basis of accounting. Because of state budgetary requirements outlined in Arkansas code annotated Title 19, it is necessary to have reporting capability on the cash basis of accounting. For some federal grant reports, cash basis can be used by election.

Accounting for public funds requires organizations to demonstrate the operational accountability for the entity as a whole and their fiscal accountability for a specific fund.

Governmental funds are accounted for on a modified accrual accounting basis.

The reporting results are different for a cash-basis report and an accrual basis report for the same cost object.

Cash-Basis Reporting

- The Actual Budget Report (Transaction Y_DEV_80000046) is on the cash-basis. This report is developed from the Funds Management Budgetary Ledger. Thus, it lacks the detail needed for project accounting.

The actual budget report displays fund/funds center/commitment item totals. It cannot be drilled down to the cost objects.

- To view cost objects for commitments on the cash basis, use the ZCMT report. This report will give you the line items which total up to the commitments on the actual budget report.
- To view cost objects for expenditures, use the ZWARR_DETAIL report selected by cash date. This report was developed by merging information found on the Special Purpose Ledger and the Funds Management Budgetary Ledger.

Accrual-Basis Reporting

- All other reports in AASIS are accrual-basis. These include all of the reports in the Project System and Special Purpose Ledger reports such as the trial balance and GD13.

Project Reports and Their Accounting Basis

- Reports in Controlling (see chapter 8)- Accrual
- Reports in the Special Purpose Ledger (see chapter 9) - Accrual
- ZWARR_DETAIL selected for WBS elements and cash date (see chapter 10) – Cash

Accrual vs. Cash Reporting Exercise

Select the basis of accounting for each report:	Accrual	Cash
Reports in the Special Purpose Ledger	x	
Actual Budget Report (Y_DEV_80000046)		
Reports in the Controlling Module		
ZWARR_DETAIL selected by cash date		

Commitments in Budget Reports

- In Budget Reports, commitments are encumbrances to budget. The Open Commitment Item Report (Transaction ZCMT) produces results equal to the commitment column of the Actual Budget Report (Y_DEV_80000046).
- Commitments happen at the point of purchase requisition, purchase order, or funds reservation.
- In the cash-basis budget reports, commitments are also recognized for invoice entry.
- You can view commitments (aggregated with other commitments for the fund/funds center) in the Actual Budget Report. They are never seen in the ZWARR_DETAIL report.

Commitments in Controlling Reports

- You can view commitments in the controlling commitment reports. These include the plan/commitment/actual and commitment line item reports.

Commitments in Special Purpose Ledger Reports

- In the Trial Balance (Transaction Y_DEV_80000025) open commitments are reflected in the vendor payables section.

Timing Differences in Treatment of Commitments

- Commitments are relieved and expenses charged in the accrual-basis reports at the point of *goods receipt*.
- Commitments are relieved and expenditures charged in the cash-basis reports at the point of *payment*.

Expense/Expenditure Reporting

You can view expenses on an accrual basis in the Project System reports and Special Purpose Ledger reports.

You can view expenditures on a cash basis in the Actual Budget Report (aggregated) and the ZWARR_DETAIL report (detailed).

Timing Differences in Treatment of Expense

- Expense posts to accrual-basis reports when goods are received, or if direct-invoiced, when the invoice is posted.
- Expenditures post to the cash-basis reports at the payment run.

  For example, an agency orders $200 worth of office supplies. When the supplies are received, the accrual-basis report will show office supplies expense of $200. The cash-basis report will show office supplies expenditures of $0. After payment, the cash-basis report will catch up with the accrual basis report and show office supplies expenditures of $200 for this purchase.

Project Accounting
Chapter 7 Project Reporting Cash vs. Accrual

Cash Basis Accounting (Actual Budget Report)		Accrual Basis Accounting (Project Plan/ Actual/ Commitments Report)	
Commitment	Expenditure	Commitment	Expense

The purchase requisition is entered. A commitment is recognized in both cash and accrual.

Cash: Commitment	Cash: Expenditure	Accrual: Commitment	Accrual: Expense
$200 PR		$200 PR	

The purchase order is entered with reference to the purchase requisition. The commitment is still the same in both cash and accrual.

Cash: Commitment	Cash: Expenditure	Accrual: Commitment	Accrual: Expense
<$200> PR		<$200> PR	
$200 PO		$200 PO	

The timing difference becomes apparent at the point of goods receipt, which is recognized as an expense in accrual accounting and has no effect on cash basis accounting.

Cash: Commitment	Cash: Expenditure	Accrual: Commitment	Accrual: Expense
No effect		<$200> PO	

Office Supplies Expense		GR/IR	
200			**200**

At the point of invoice entry, the amount is still seen as a commitment in the cash basis reports.

Cash: Commitment	Cash: Expenditure	Accrual: Commitment	Accrual: Expense
<$200> PO			
$200 Invoice			

Accounts Payable		GR/IR	
	200	**200**	200

At the point of payment, the cash basis reports recognize the expenditure.

Cash: Commitment	Cash: Expenditure	Accrual: Commitment	Accrual: Expense
<$200> Invoice	$200 Payment		

Accounts Payable		Cash	
200	200		**200**

Exercise

Agency A submitted a purchase order for 3 boxes of copier toner in period 1. The goods receipt was posted in period 2, but the payment was not made until period 3.

When will this purchase show up in the reports as a commitment or expense?	Commitment	Expense/ Expenditure
Cash-Basis Reports		
Accrual Basis Reports		

Project Accounting For Grants and Other Funding Sources

Chapter 8
Reports in the Project System

In chapter eight, you will learn how to run and interpret the Project System reports.

Key Points

The reports in the Project System display revenues, commitments, and expenses.

You can drill-down to line items in the controlling reports and display the original document and related documents in AASIS.

Actual/Commitment/Total/Plan in CO Area Currency (Transaction S_ALR_87013542)

Menu path: Accounting> Project System> Information System> Financials> Costs> Plan Based> By Cost Element> Actual/Commitment/Total/Plan in CO area currency

In this report you can see the plan (if one has been entered), the commitments, actual expenses, and the difference between the plan and actual expressed both as a percent and a total amount. This report has a standard SAP layout which cannot be changed by the user.

Planning note: A plan is entered through the Planning Budgeting and Administrative System (PBAS) when budgets are entered for non-statistical WBS elements. (Most projects in AASIS do not have a plan entered for their respective WBS elements. A plan can also be entered manually if the WBS element is non-statistical.

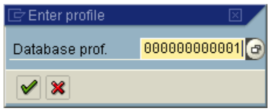
A plan for a statistical WBS element cannot be entered in the Project System, but can be entered in the Special Purpose Ledger. Plans for non-statistical WBS elements can be entered in the Project System, the Special Purpose Ledger, or both.

Only a plan entered in the Project System module can be viewed in Project System reports. A plan entered in the Special Purpose Ledger module cannot be viewed in the Project System, nor can a plan entered in the Project System be viewed in Special Purpose Ledger.

See Appendix B for detailed instructions on how to enter plans.

Selecting the Report

1. Enter Transaction S_ALR_87013542.



You may see a pop-up message asking for a database profile. The database profile is 1 preceded by eleven zeros. Click the green check.

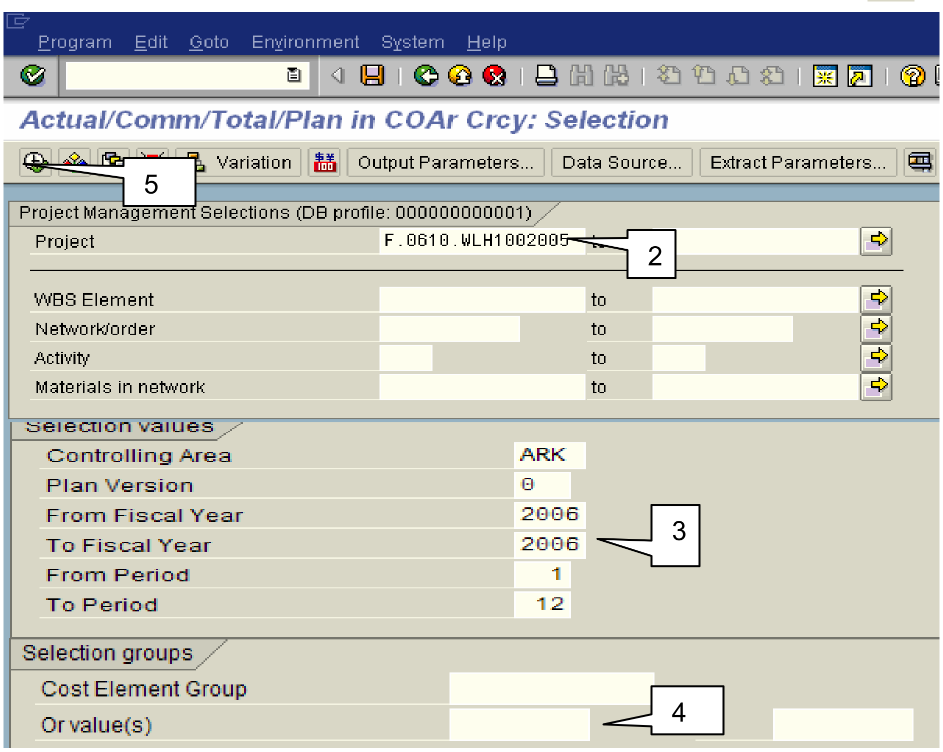
2. Enter the Project Definition or WBS element that you wish to view. Do not enter a value in the Network/order, Activity, or Materials in network fields. These fields are not used by AASIS

3. Enter the selection values. Controlling area is always ARK and the plan version is 0 in the controlling reports. (These will default.) Select the fiscal years and periods that you want to view.

4. The selection groups will narrow the report down by the type of expense (cost element) or broad category of expense or commitment item (cost element group). To display all expenses, leave these selections blank.

   Note: You can display the cost element groups with Transaction KAH3. This allows you to view the cost elements assigned to a group. New groups can be requested from DFA Office of Accounting if needed.

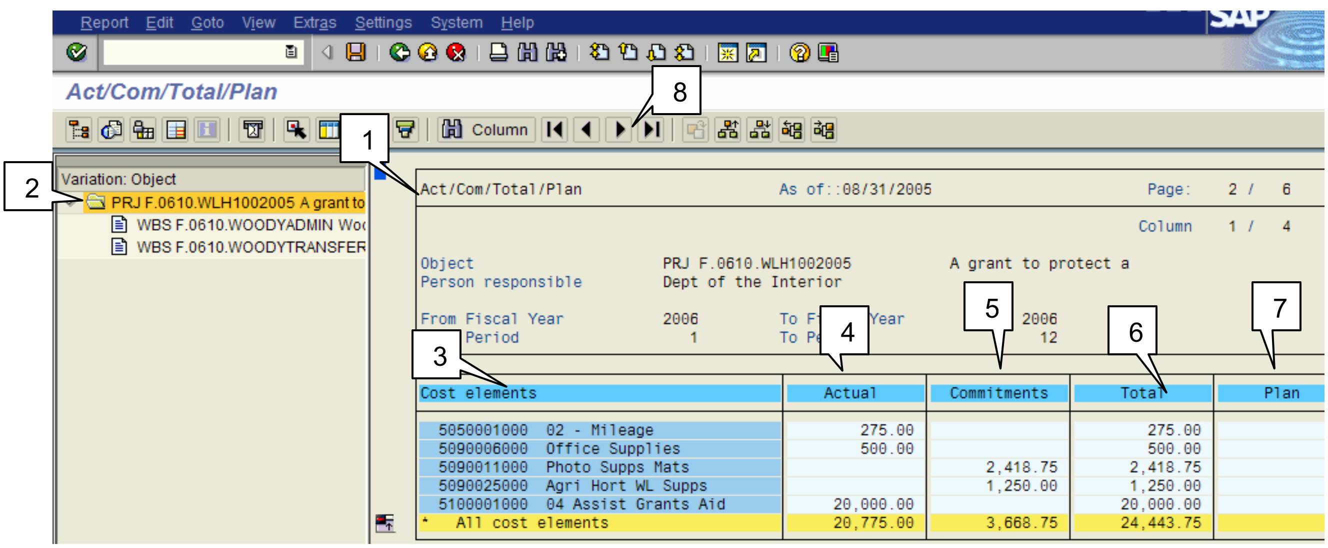
5. When you have made the desired selections, execute  the report.



S_ALR_87013542 Selection

Viewing the Report

1. The report header gives the project name, description, person responsible, number of pages, and periods selected
2. You can select the entire project or a single WBS element from the navigation bar.
3. The first column of the report contains the cost elements. The numeric code and description of the cost element is the same as the general ledger code on a transaction.
4. The next column of the report contains the actual expenses.
5. The third column contains the commitments. These include purchases up to the point of goods receipt and funds reservations.
6. Actual and commitments add up to the amounts in the total column.
7. If a plan was entered for the project, it will be shown in the plan column.
8. To view more of the report, click the page right icon to scroll to the next page.



S_ALR_87013542 Page 1

9. The next four columns identify commitments by the source and total of the commitments.

Cost elements	Purchase requis	Purchase order	Funds reservati	Total commitmen
5050001000 02 - Mileage				
5090006000 Office Supplies				
5090011000 Photo Supps Mats		2,418.75		2,418.75
5090025000 Agri Hort WL Supps	1,250.00			1,250.00
5100001000 04 Assist Grants Aid				
* All cost elements	1,250.00	2,418.75		3,668.75

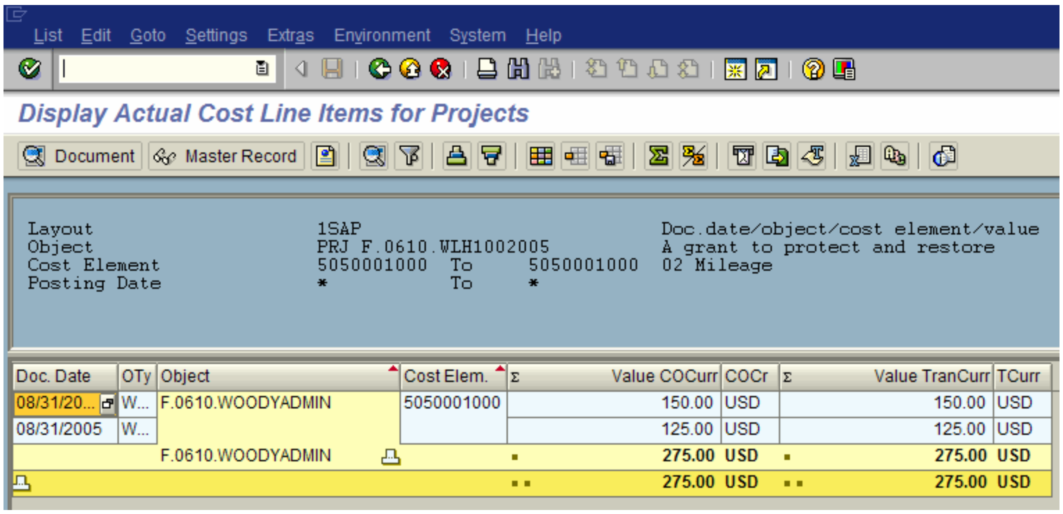
S_ALR_87013542 Page 2

Drill-Down Detail

You can drill down to the detail for both line items and documents. Documents can be displayed for background transactions in the Controlling Module, SPL, Funds Management Module and Accounting.

Line Item Display

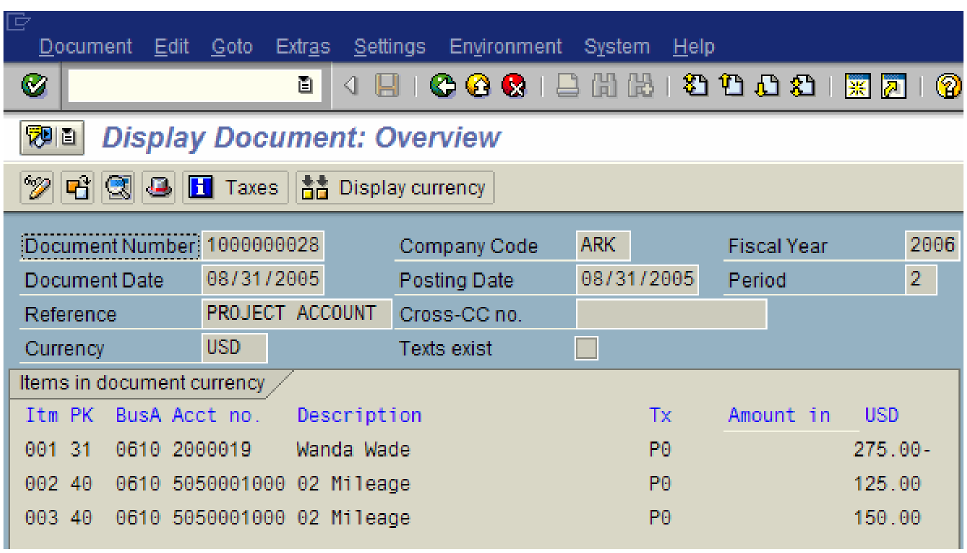
To see more detail for any item, double-click the item. A list of line items that make up the total will be displayed.



Drill-down to line items in S_ALR_87013542

Document Display

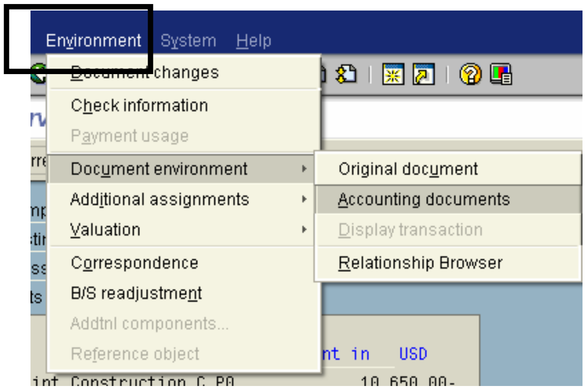
Double-click an item from the list. This will display the accounting document (FI-General Ledger document) for the transaction that created the item.

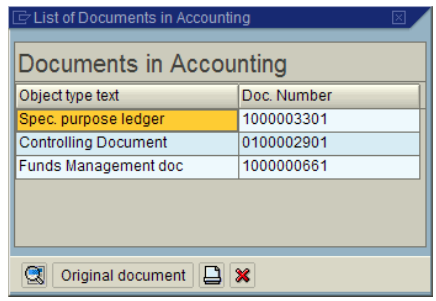


Next Level Drill-Down to Document

To view the related documents, click Environment from the menu bar.

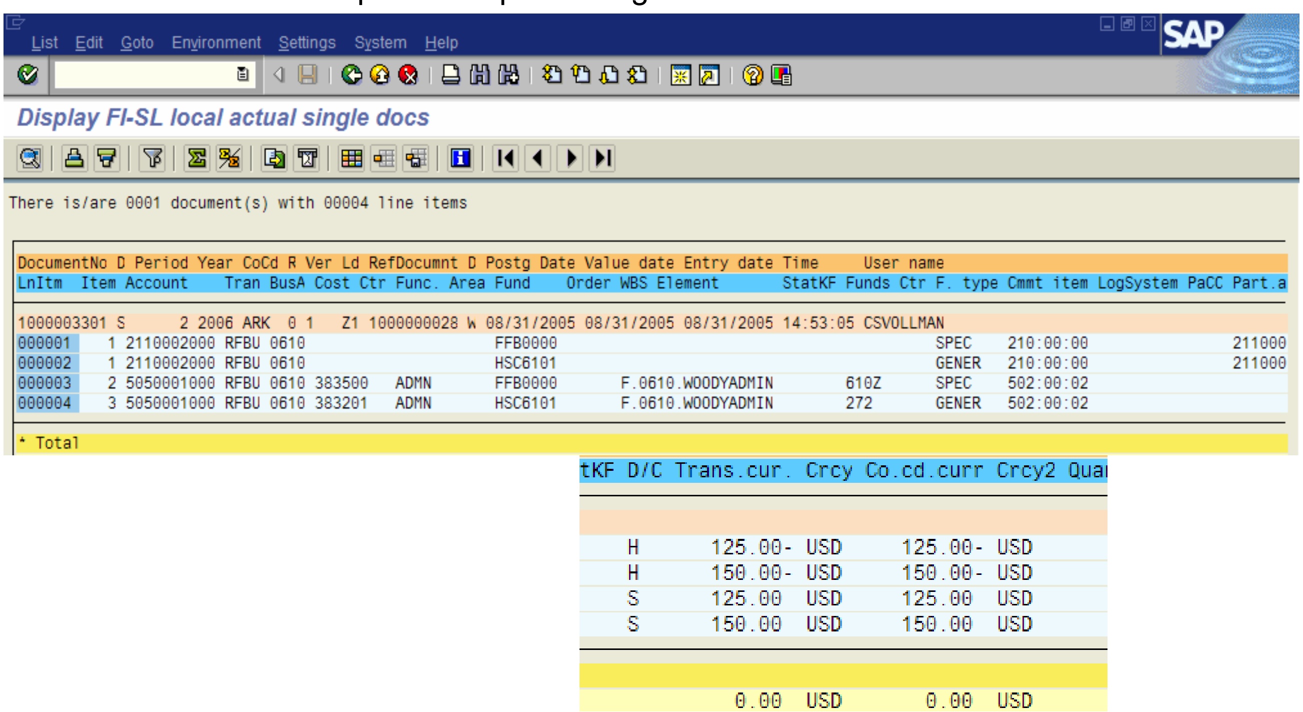
1. Choose Environment> Document environment> Accounting documents. This enables users to view the integration points for the transaction in AASIS. There are four documents to view for this transaction. The original document is the one that was displayed when you double-clicked. You can also view documents for Special Purpose Ledger, controlling, and funds management.





Environment Selection Process

2. Double-click the Special Purpose Ledger document number to select it.

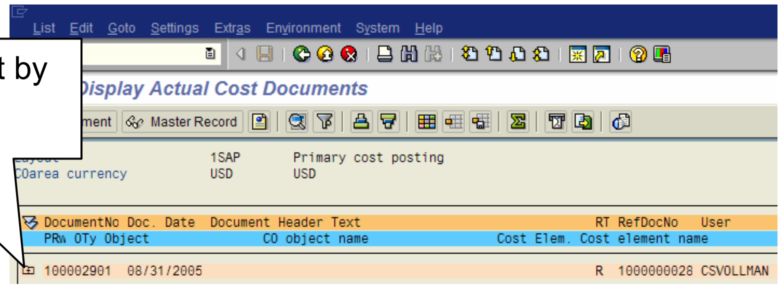


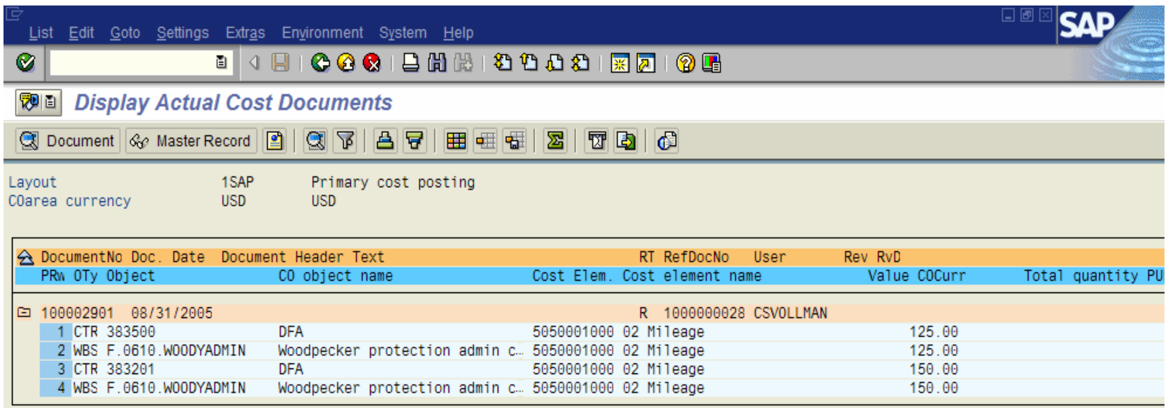
Special Purpose Ledger Document

The Special Purpose Ledger splits the posting by fund. We can see the accounts, funds, cost centers, functional area, and WBS elements. Commitment item and funds center codes are also displayed. Scroll to the right to view the amounts.

3. Go back to the list of accounting documents and choose the controlling document.

Expand the document by clicking the plus sign.

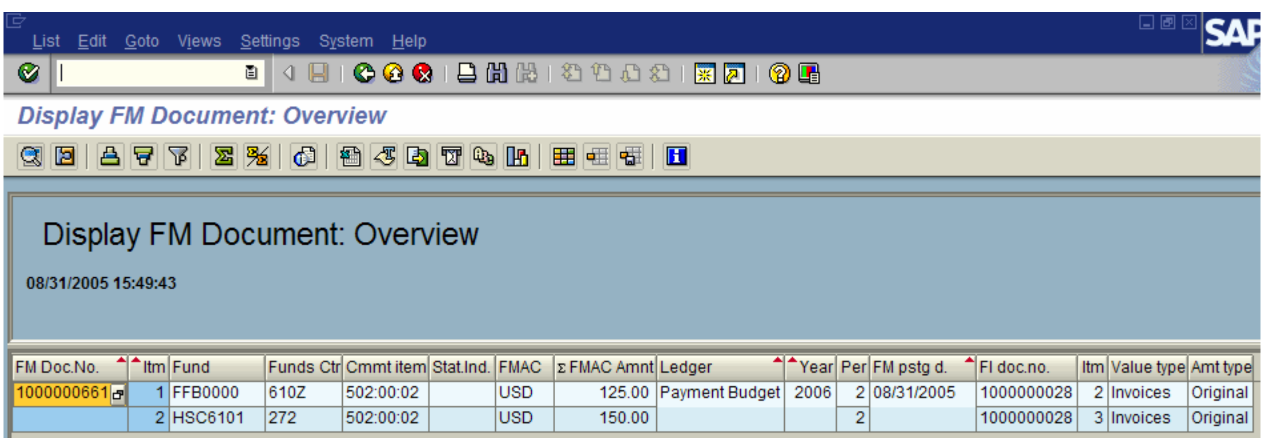




Controlling Document

Postings are displayed for each cost object.

4. Go back to the list of accounting documents and choose the funds management document.



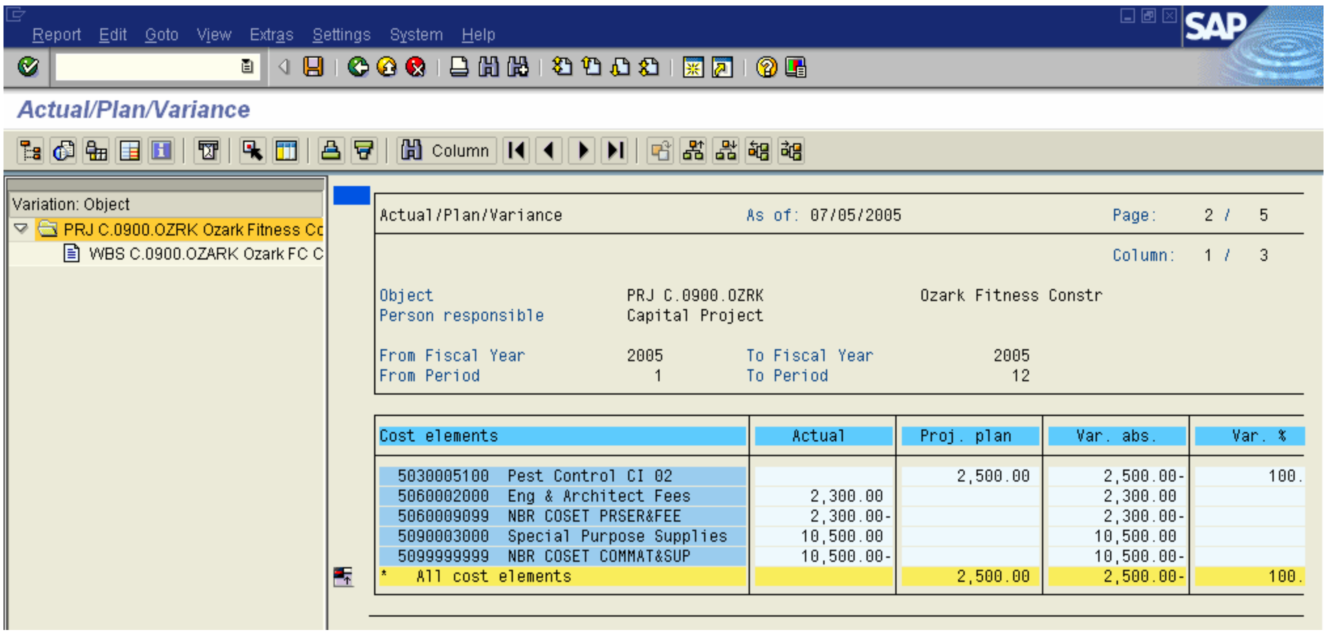
Funds Management Document

The funds management document displays the budget posting to fund, funds center and commitment item created by the transaction.

Actual/ Plan/ Variance Absolute/ Variance % (Transaction S_ALR_87013543)

Menu path: Accounting> Project System> Information System> Financials> Costs> Plan Based> By Cost Element> Actual/ Plan/ Variance-Absolute/ Variance %

This report is similar to Actual/Commitment/Total/Plan in CO area currency--S_ALR_87013542, except that it does not contain commitments. Only actual expenses on an accrual basis are shown here. Make the selections to run the report just as you would the Actual/Commitment/Total/Plan in CO area currency report discussed previously.



Cost elements	Actual	Proj. plan	Var. abs.	Var. %
5030005100 Pest Control CI 02		2,500.00	2,500.00-	100.
5060002000 Eng & Architect Fees	2,300.00		2,300.00	
5060009099 NBR COSET PRSER&FEE	2,300.00-		2,300.00-	
5090003000 Special Purpose Supplies	10,500.00		10,500.00	
5099999999 NBR COSET COMMAT&SUP	10,500.00-		10,500.00-	
* All cost elements		2,500.00	2,500.00-	100.

Actual/ Plan/ Variance Absolute/ Variance %

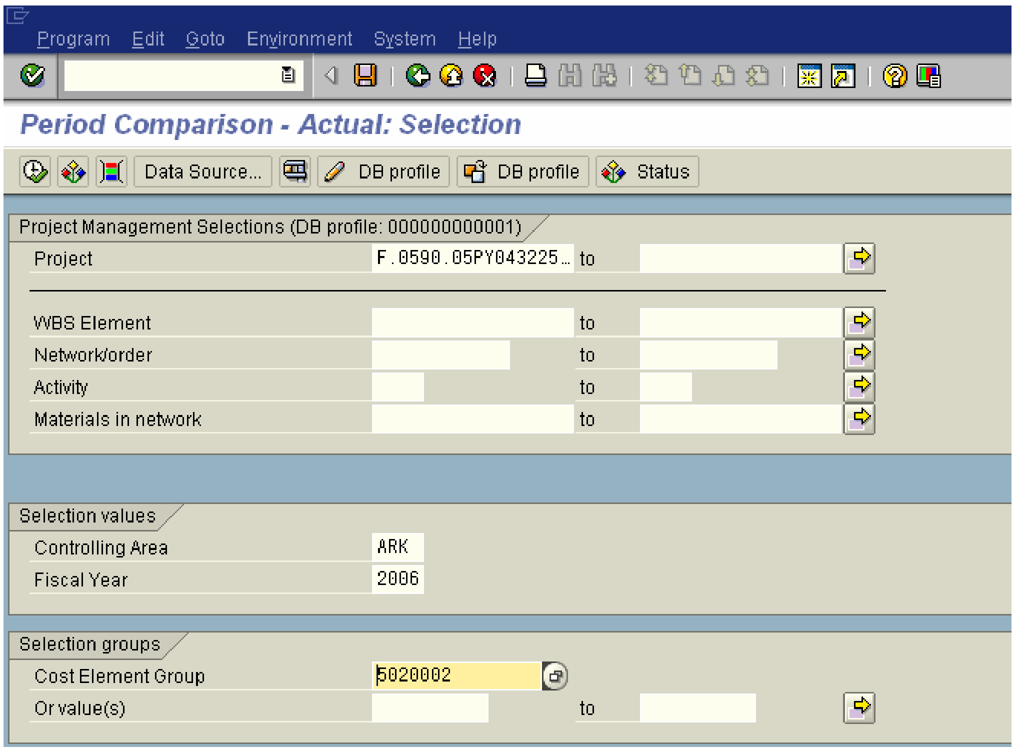
The report compares actual and planned expenses, with the variance expressed as a dollar amount and a percent. This report has drill-down capability.

Period Comparison--Actual (Transaction S_ALR_87013545)

Menu path: Accounting> Project System> Information System> Financials> Costs> Plan Based> By Cost Element> Period Comparison-Actual

This report breaks out actual expenses (on the accrual basis) by period. The periods are based on the fiscal year. (Period 1 is July; Period 2 is August, etc.)

Selecting the Report

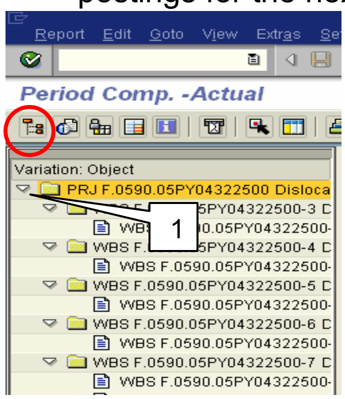


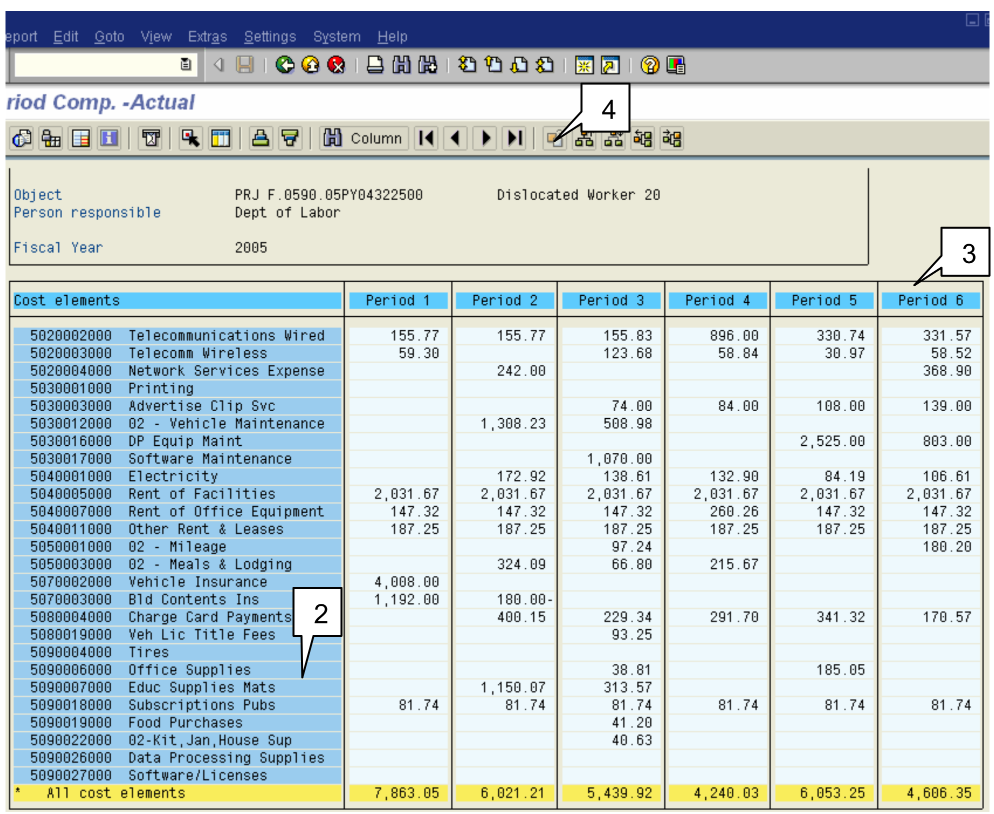
Period Comparison-Actual Selection Screen

The report selection screen is similar to the Actual/Commitment/ Total/ Plan in CO area currency report. Enter the project or WBS element, fiscal year, and cost element or cost element group as desired. In the example above, cost element group 5020002 is entered. This will select only maintenance and operation cost elements. Execute the report.

Viewing the report

1. Select the entire project or a single WBS element from the navigation bar. The navigation bar can be turned on or off by clicking the display/hide icon for the navigation bar.
2. The first column of the report contains the cost elements
3. Actual expenses are listed by cost element for each period. Drill-down and accessibility to accounting documents is also available from this report.
4. Click the page right icon to go to the next page, which will display postings for the next six periods.





Object	PRJ F.0590.05PY04322500	Dislocated Worker 20
Person responsible	Dept of Labor	
Fiscal Year	2005	

Cost elements	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6
5020002000 Telecommunications Wired	155.77	155.77	155.83	896.00	330.74	331.57
5020003000 Telecomm Wireless	59.30		123.68	58.84	30.97	58.52
5020004000 Network Services Expense		242.00				368.90
5030001000 Printing						
5030003000 Advertise Clip Svc			74.00	84.00	108.00	139.00
5030012000 02 - Vehicle Maintenance		1,308.23	508.98			
5030016000 DP Equip Maint					2,525.00	803.00
5030017000 Software Maintenance			1,070.00			
5040001000 Electricity		172.92	138.61	132.90	84.19	106.61
5040005000 Rent of Facilities	2,031.67	2,031.67	2,031.67	2,031.67	2,031.67	2,031.67
5040007000 Rent of Office Equipment	147.32	147.32	147.32	260.26	147.32	147.32
5040011000 Other Rent & Leases	187.25	187.25	187.25	187.25	187.25	187.25
5050001000 02 - Mileage			97.24			180.20
5050003000 02 - Meals & Lodging		324.09	66.80	215.67		
5070002000 Vehicle Insurance	4,008.00					
5070003000 Bld Contents Ins	1,192.00	180.00-				
5080004000 Charge Card Payments		400.15	229.34	291.70	341.32	170.57
5080019000 Veh Lic Title Fees			93.25			
5090004000 Tires						
5090006000 Office Supplies			38.81		185.05	
5090007000 Educ Supplies Mats		1,150.07	313.57			
5090018000 Subscriptions Pubs	81.74	81.74	81.74	81.74	81.74	81.74
5090019000 Food Purchases			41.20			
5090022000 02-Kit,Jan,House Sup			40.63			
5090026000 Data Processing Supplies						
5090027000 Software/Licenses						
* All cost elements	7,863.05	6,021.21	5,439.92	4,240.03	6,053.25	4,606.35

Period Comparison-Actual Report Page 1

Project Line Item Reports (Transactions CJI3 and CJI5)

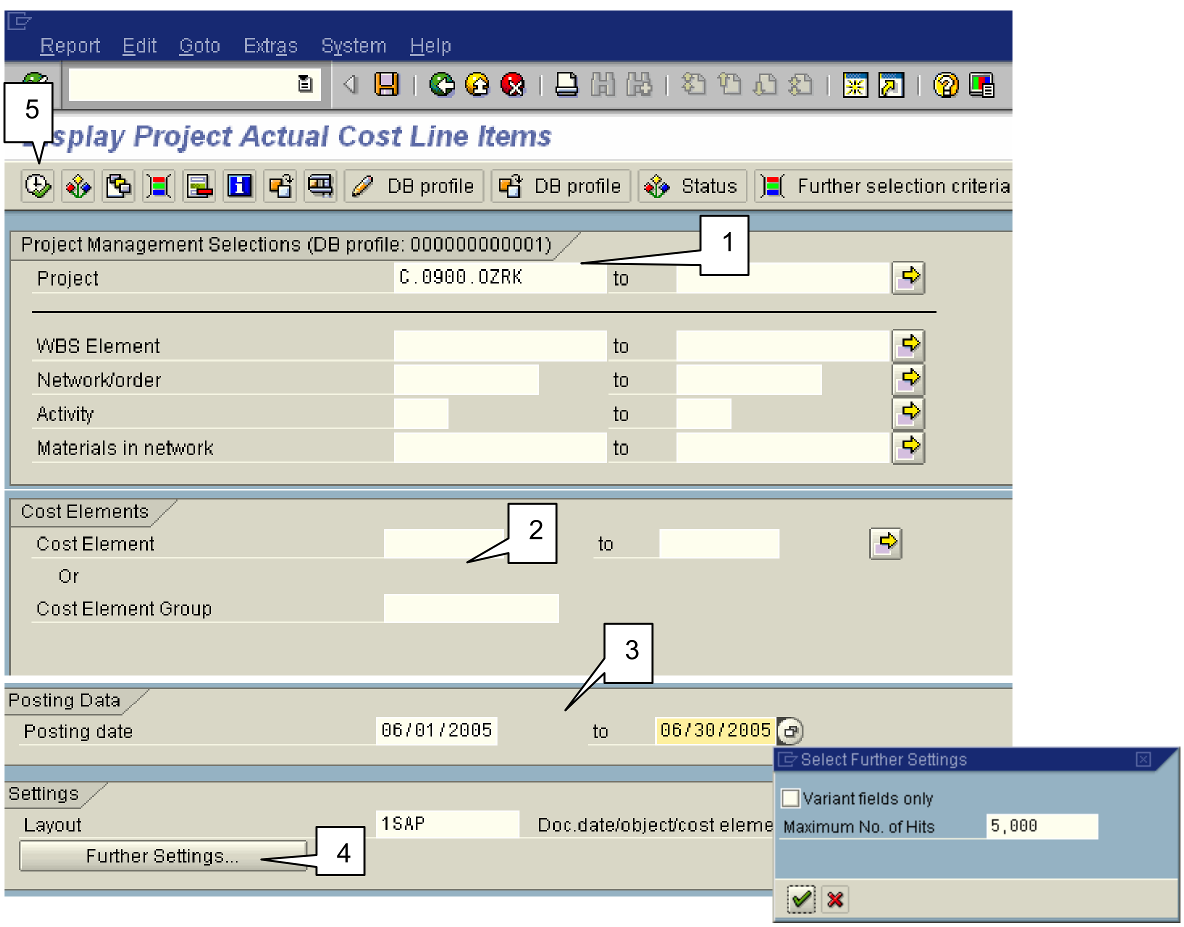
Menu path: Accounting> Project System> Information System> Financials> Line Items>

There are two line item reports for projects: commitment line items (Transaction CJI5) and actual line items (Transaction CJI3). Each of these reports is on the accrual basis and has drill-down capability. The layout of these reports is not standard and can be set by the user (see Appendix A Setting Layouts.)

Actual Cost Line Items for Projects (Transaction CJI3)

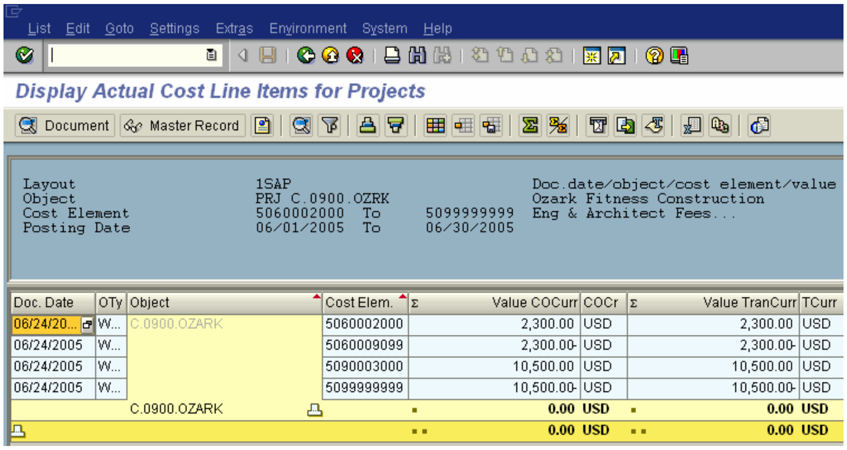
Selecting the Report

1. Enter or select the project or WBS elements that you wish to view.
2. If desired, narrow the selection by cost element or cost element group.
3. Enter a date range and layout.
4. Click the Further Settings button. The default maximum number of hits is 5,000. If you are working with a large amount of data, you may need to increase this so that all records can be selected.
5. When you have made your desired selections, execute the report.



Display Project Actual Cost Line Items Selections

Viewing the Report



Doc. Date	OTy	Object	Cost Elem.	Σ	Value COCurr	COCr	Σ	Value TranCurr	TCurr
06/24/20...	W...	C.0900.OZARK	5060002000		2,300.00	USD		2,300.00	USD
06/24/2005	W...		5060009099		2,300.00-	USD		2,300.00-	USD
06/24/2005	W...		5090003000		10,500.00	USD		10,500.00	USD
06/24/2005	W...		5099999999		10,500.00-	USD		10,500.00-	USD
		C.0900.OZARK		▪	**0.00**	**USD**	▪	**0.00**	**USD**
				▪▪	**0.00**	**USD**	▪▪	**0.00**	**USD**

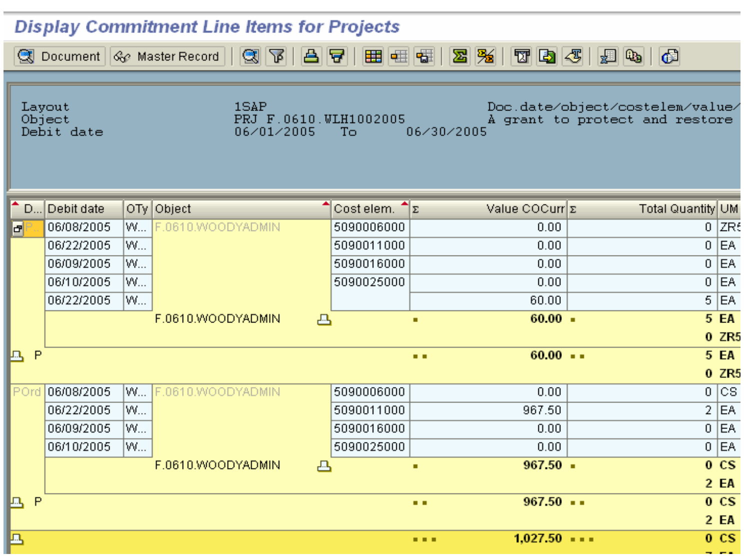
Actual Cost Line Items for Projects Report

The report lists the actual line items for the Project Definition/WBS elements selected. You can double-click any item to view the supporting documents. You can also click Environment to see additional related accounting documents.

To see the cost center on a project line item report, add the field for Auxiliary Account Assignment to the display. On a cost center line item report, the Auxiliary Account Assignment field will display the WBS element or Internal Order.

Commitment Line Items for Projects (Transaction CJI5)

Follow the selection process as outlined on page 62 for Actual Costs/ Revenues Line Items (Transaction CJI3). Execute the report.



D...	Debit date	OTy	Object	Cost elem.	Σ	Value COCurr	Σ	Total Quantity	UM
P..	06/08/2005	W...	F.0610.WOODYADMIN	5090006000		0.00		0	ZR5
	06/22/2005	W...		5090011000		0.00		0	EA
	06/09/2005	W...		5090016000		0.00		0	EA
	06/10/2005	W...		5090025000		0.00		0	EA
	06/22/2005	W...				60.00		5	EA
			F.0610.WOODYADMIN		▪	**60.00**	▪	**5**	**EA**
								0	**ZR5**
P					▪▪	**60.00**	▪▪	**5**	**EA**
								0	**ZR5**
POrd	06/08/2005	W...	F.0610.WOODYADMIN	5090006000		0.00		0	CS
	06/22/2005	W...		5090011000		967.50		2	EA
	06/09/2005	W...		5090016000		0.00		0	EA
	06/10/2005	W...		5090025000		0.00		0	EA
			F.0610.WOODYADMIN		▪	**967.50**	▪	**0**	**CS**
								2	**EA**
P					▪▪	**967.50**	▪▪	**0**	**CS**
								2	**EA**
					▪▪▪	**1,027.50**	▪▪▪	**0**	**CS**

Commitment Line Items for Projects Report

The report displays outstanding commitments for the selection period.

Project Reporting Exercises

Use the project report: Actual/Commitment/Total/Plan in CO area currency (Transaction S_ALR_87013542) to answer the following questions:

1. Look up the project for a federal grant in business area 0960 for grant number CRIMECONTROL. What is the project number?
2. What is the total actual cost of electricity for WBS element F.0960.HOMICIDE?
3. What is the total of the outstanding commitments for the entire project?
4. What is the total of commitments and actual expenses for WBS Element F.0960.CPVADMIN?
5. What is the total of outstanding purchase orders for WBS Element F.0960.BURGLARY?
6. Who is the vendor for the outstanding purchase requisition for photo supplies and materials?
7. Drill down to one of the Special Purpose Ledger documents for the telecommunications wireless expense. What fund was this paid from?
8. Drill down to the controlling document for the same document. What cost center was it paid from?
9. Drill down to the accounting document for the same document. What is the offsetting account?
10. Drill down to the original document for the same document. Who is the vendor?

Use the Actual/Plan/Variance Absolute/Variance % Report (Transaction S_ALR_87013543) report to answer the following questions. Select project F.0960.CRIMECONTROL. Make the selection for fiscal year 2007 only and for cost element group 5020002 only.

1. What WBS elements were selected?
2. What was the total spending for cost element group 5020002 for the project in FY2007?
3. What was the total spending on Electricity for the project in FY2007?
4. Drill down to the line items for cost element 509015000 (Health/Lab supplies). How many line items are listed?
5. Drill down to the document. What kind of transaction created this posting?
6. Go back to the original reporting screen. Can you see commitments in this report?
7. Who is the “person responsible” (in the report header).

Use Period Comparison-Actual (Transaction S_ALR_87013545) to answer the following questions. Look up project F.0960.WLH1002005 for FY 2005. Don't select a cost element or cost element group.

1. In what periods did expenses occur?
2. Can you view commitments in this report?
3. Is this report on the cash or accrual basis?
4. In what period did expenses for WBS element F.0960.WOODYADMIN occur?
5. In what period did expenses for WBS element F.0960.WOODYTRANSFERS occur?
6. Drill down to the line items on the expenses for period 12. How many lines are displayed?
7. Drill down on the first line item. What account was debited in this transaction?
8. What is the name of the vendor in this transaction?
9. How much money was transferred to this vendor?
10. Was sales tax paid on the transaction?

Use Project Actual Line Item Report (Transaction CJI3) to answer the following questions. Select project F.0960.CRIMECONTROL for periods 2 and 3 of 2007.

1. What is the column heading for the column which contains the WBS element code?
2. How many WBS element codes received postings for the period selected?
3. What is the total spending for all WBS elements for the period selected?
4. Drill down to view the transaction for cost element 5090016000. What product was purchased to incur this expense?
5. Choose the line item for cost element 5020003000 and view the accounting document. What account was credited?
6. What account was debited?
7. What was the posting period?
8. What was the transaction code? What icon did you click to get the transaction code?

Project Accounting
Chapter 8 Reports in the Project System

Use Project Commitment Line Item Report CJI5 to answer the following questions. Select project F.0960.CRIMECONTROL for September, 2007.

1. Subtotal the report by cost element.
2. What is the dollar amount of commitments for cost element 5090016000?
3. Are the commitments noted above due to a purchase order or purchase requisition or both?
4. What is the quantity of the above noted purchases?
5. Double-click on the dollar amount for cost element 5090006000. What document was displayed?
6. Click on the account assignment button of the displayed document. What cost center is displayed?
7. What fund and funds center will this purchase be charged to?
8. Are any goods receipts displayed in this report?
9. Is this report on the cash or accrual basis?

Project Accounting For Grants and Other Funding Sources

Chapter 9
Reports in the Special Purpose Ledger

In chapter nine, you will learn to run and interpret the Special Purpose Ledger reports.

Key Points

You can use the reports in the SPL to display all general ledger codes. The SPL allows the selection of cost centers and WBS elements at the same time.

You can drill-down to line items to view the WBS elements and display the original document as well as other accounting documents in the system.

Plan/ Actual Projects—Y_DEV_80000015

Menu Path: Special Transactions and Reports (State of Arkansas)> Financial Accounting> Controlling> Reporting SPL> Plan/Actual Reports in SPL> Plan/Actual Projects

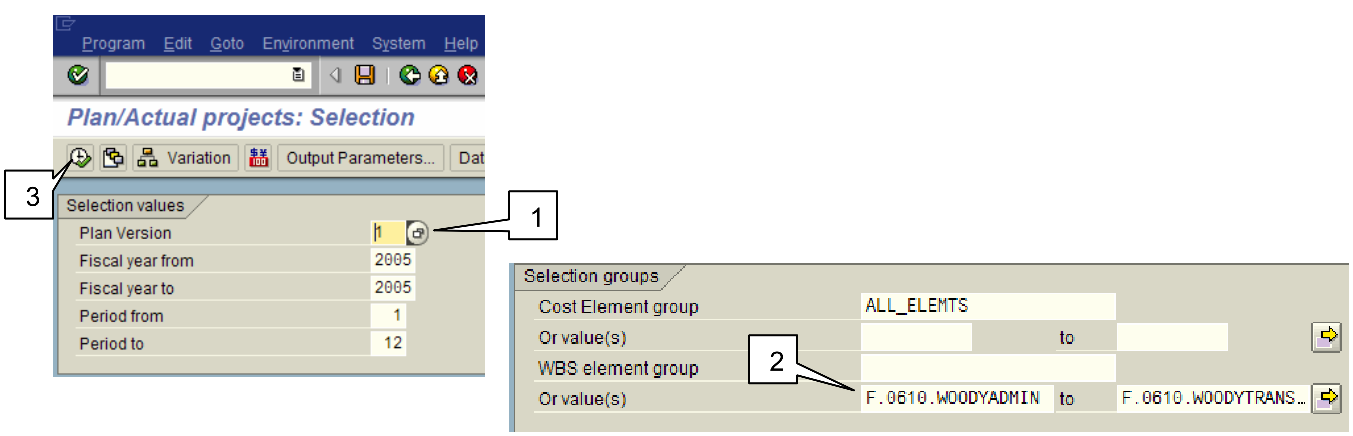
This report allows selection by WBS element.

The plan for the SPL is different from the controlling plan and is entered manually by the users rather than downloaded from PBAS. Unlike the controlling plan, which can only be entered for non-statistical WBS elements with fund assignments, the SPL plan can be entered for any WBS element, whether statistical or non-statistical. You should note that a plan entered in the Project System cannot be viewed in the SPL reports. Likewise, a plan in the SPL cannot be viewed in the Project System reports.

This report displays the actual debits, credits, and net and plan debits, credits and net if a plan exists. This report is on the accrual basis of accounting.

Selecting the Report

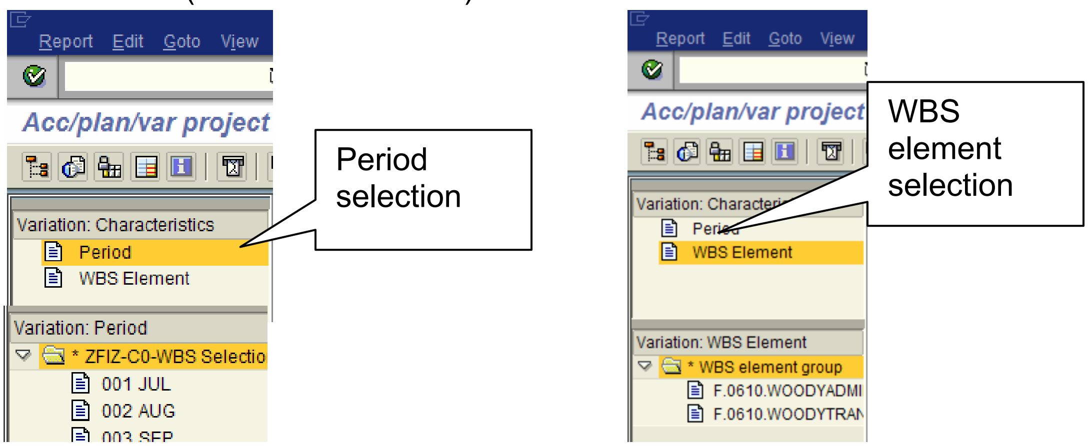
1. Enter plan version 1 and the fiscal years and periods that you wish to view.
2. The SPL reports cannot be selected by project. Users must instead enter a WBS element or a range or list of WBS elements.
3. When you have made your desired selections, execute the report.



Commitment Line Items for Projects Report

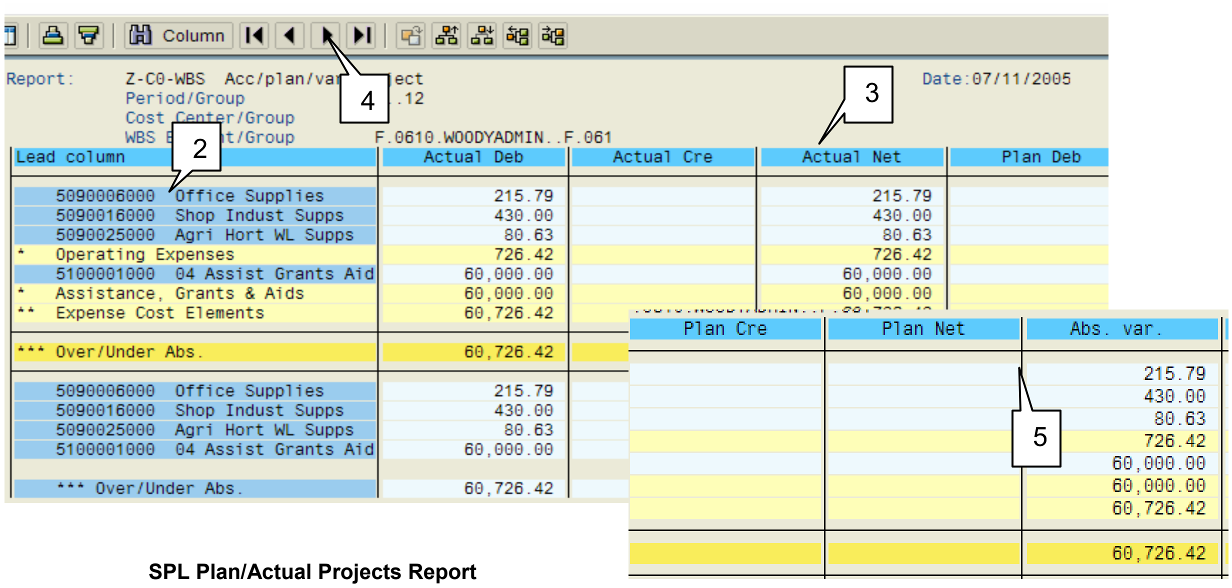
Viewing the Report

1. There is a navigation bar to the left of the report. This can be turned on and off using the navigation bar icon. Period selection can be for all periods (folder selection) or any period (month selection). WBS element selection can be for all WBS elements (folder selection) or any WBS element (individual selection).



SPL Reports Navigation Bar

2. The first column of the report displays cost element codes and descriptions.
3. Actual revenues and expenses are separated into debits and credits. The next column nets the debits and credits.
4. Use the arrow buttons to scroll forward and back in the report.
5. If a plan exists, it will be displayed. The Abs. var. column will display the difference between plan and actual.

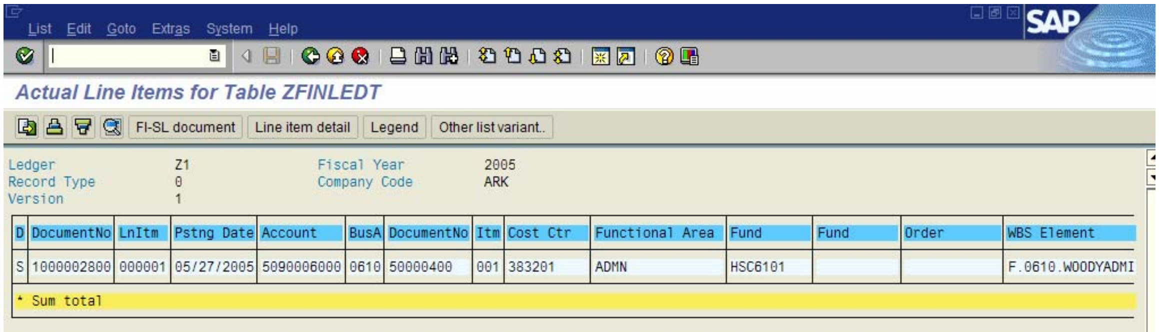


SPL Plan/Actual Projects Report

Drill-Down Capability

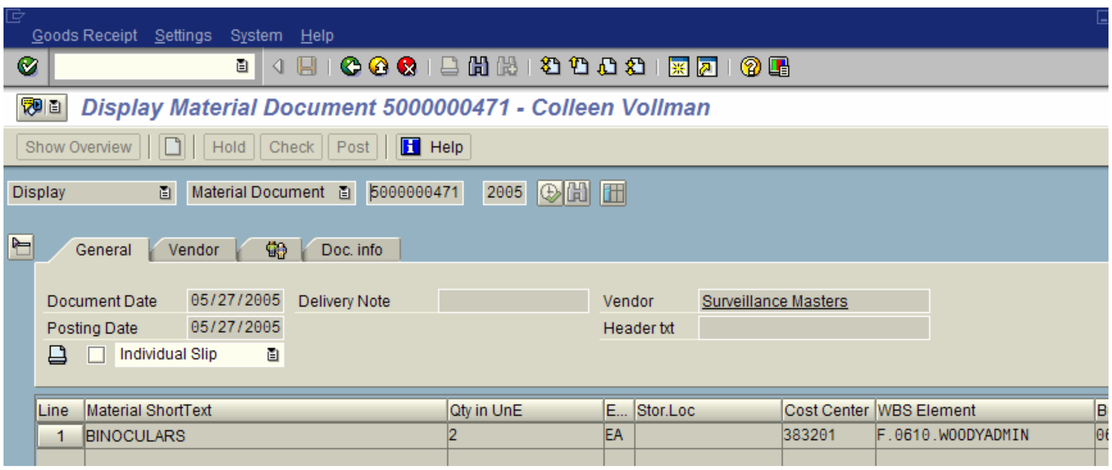
Double-click a line to view the line items that make up the total value for the general ledger code of the column selected.

You can drill down further by choosing FI-SL document to go to the SPL document. You can double click to go to the FI document, or click Line Item detail.



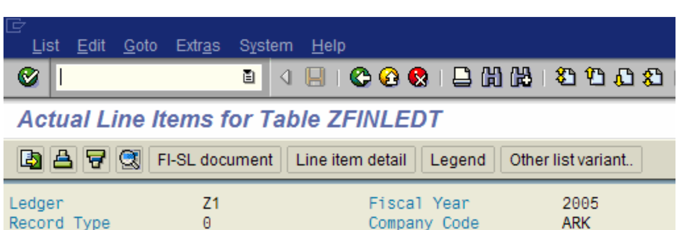
Line Items Display upon Drill-down

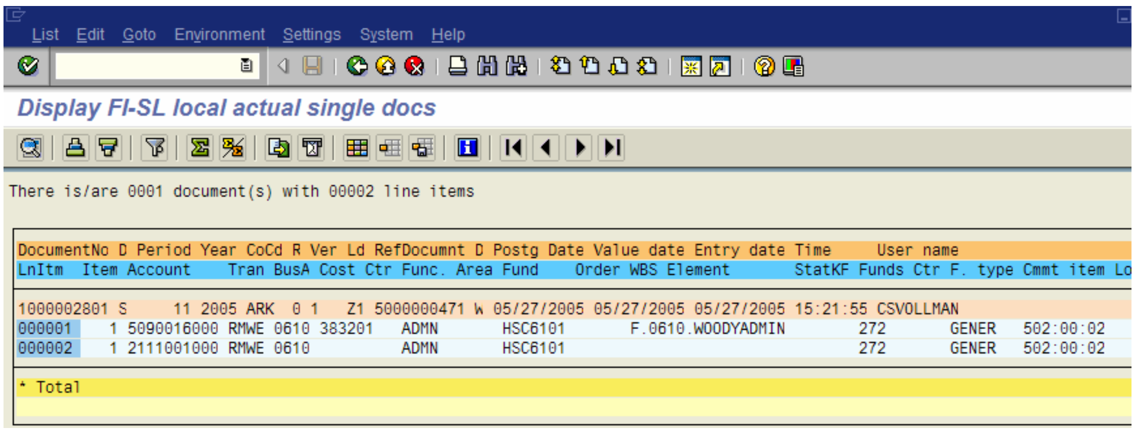
Double-clicking displays the document that created the financial posting—in this case the goods receipt.



Material Document Display after Double-click of Line Item

Click the FI-SL document button to go to the SPL document.

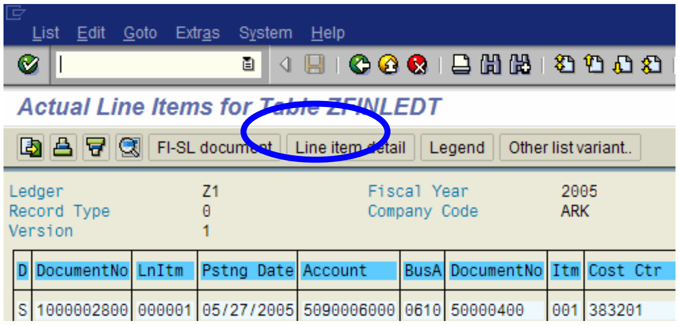


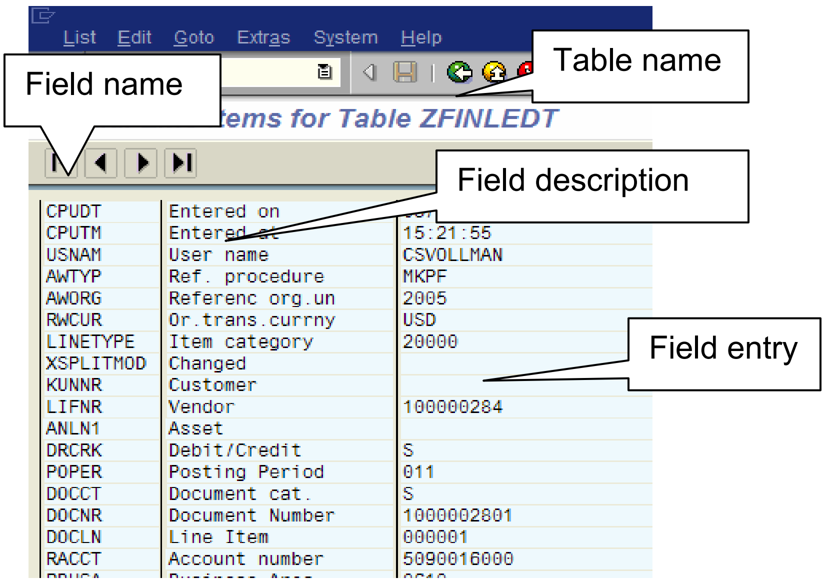


Display of SPL Document

Double-clicking on one of the SPL lines also takes you back to the material document.

Click the Line item detail button for detail from the AASIS table “ZFINLEDT”

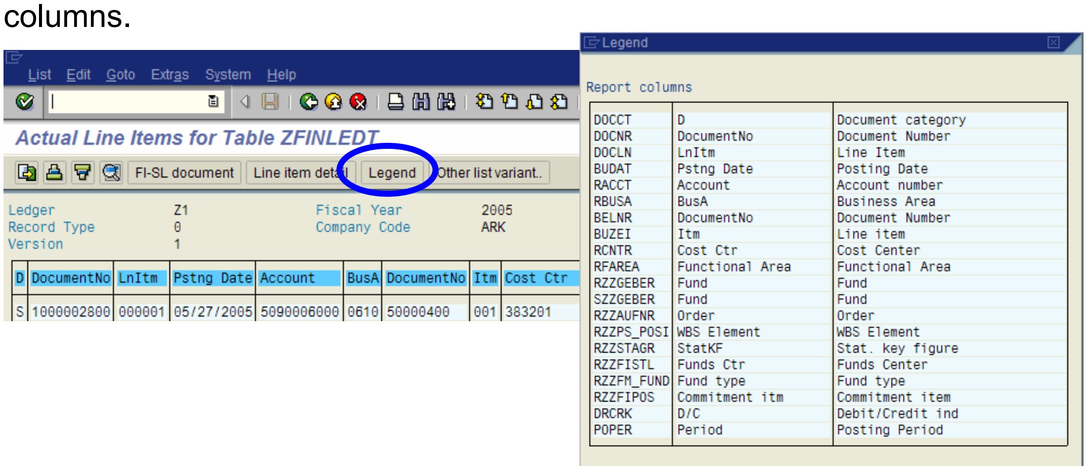




SPL Line Item Detail

For more information and an explanation of each field, place the cursor in the field entry and press F1.

Click Legend to obtain more information and a long description of the report columns.



Legend

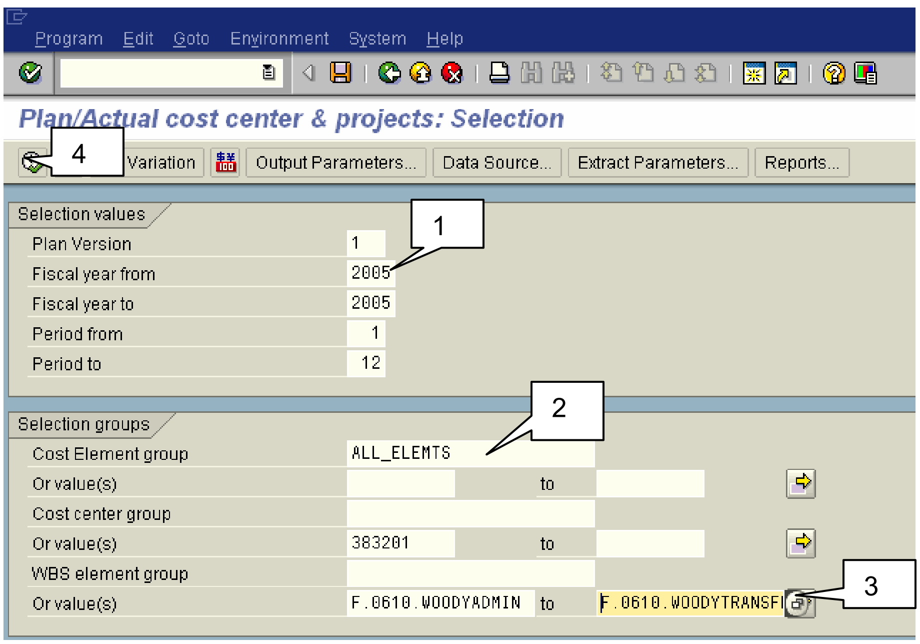
Plan/ Actual Cost centers and WBS Elements (Transaction Y_DEV_80000024)

Menu Path: Special Transactions and Reports (State of Arkansas)> Financial Accounting> Controlling> Reporting SPL> Plan/Actual Reports in SPL> Plan/Actual Cost Center and Projects

This report allows selection by cost centers and WBS elements at the same time.

Selecting the Report

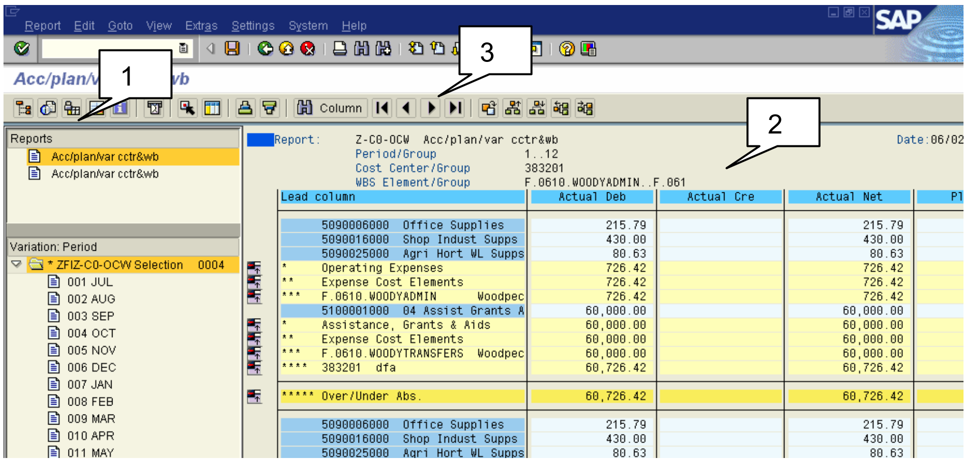
1. Select the period range and fiscal years.
2. Select cost element or cost element group (optional).
3. Enter the desired cost centers and WBS elements.
4. When the desired selections have been made, execute the report.



Plan Actual Cost Center and Projects Selection

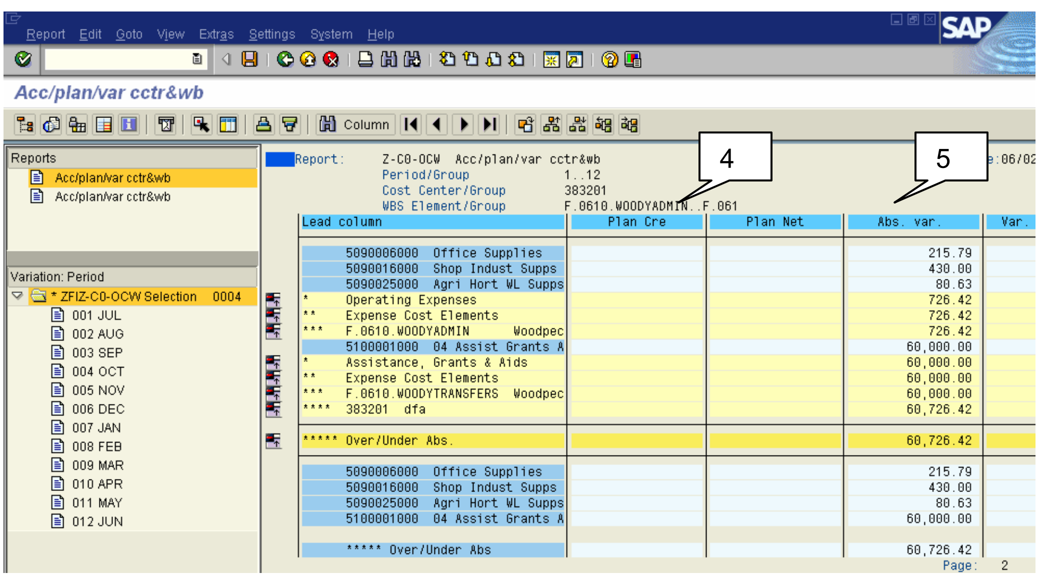
Viewing the Report

1. The navigation bar is the same as the navigation bar for the Plan/Actual Projects report described earlier.
2. On the first page, actual debits, credits and net are displayed for each cost element and subtotaled by both cost center and WBS element.
3. Click the right arrow to view more columns.



Plan Actual Cost Center and Projects—Page 1

4. On the next page, plan debits, credits and net are displayed if a plan has been entered.
5. The report calculates the difference between plan and actual, both as a value and a percent.
6. This report has the same drill-down capability as the SPL Plan/Actual Project Report described earlier.



Plan Actual Cost Center and Projects—Page 2

Trial Balance (Transaction Y_DEV_80000025)

Menu path: Special Transactions and Reports (State of Arkansas)> Financial Accounting> General Ledger> Reporting (SPL)> Balance Sheet Reports> Trial Balance

The Trial Balance is selected by fund, not by WBS element or project. However, the WBS element field is available upon drilldown to line items.

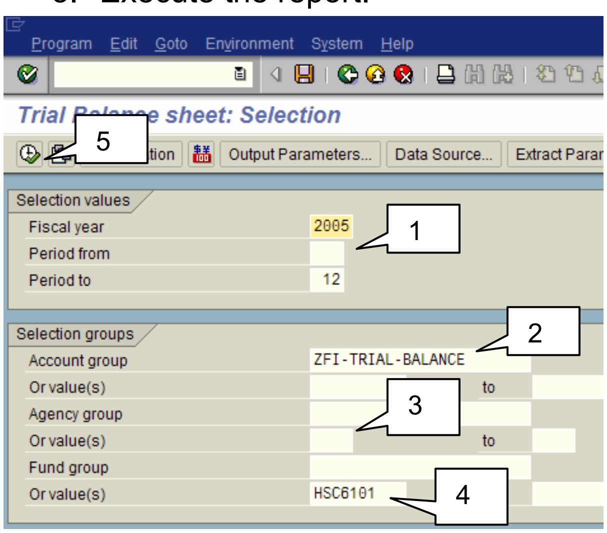
The Trial Balance can only be selected for one fiscal year at a time.

For grant reporting, you should view the trial balances for each fund involved to determine if there are due to/due from items, outstanding sales or use tax liabilities, or fund transfers that are to be included as grant expenses.

In addition, the GR/IR account should be reviewed for open purchasing documents.

Selecting the Report

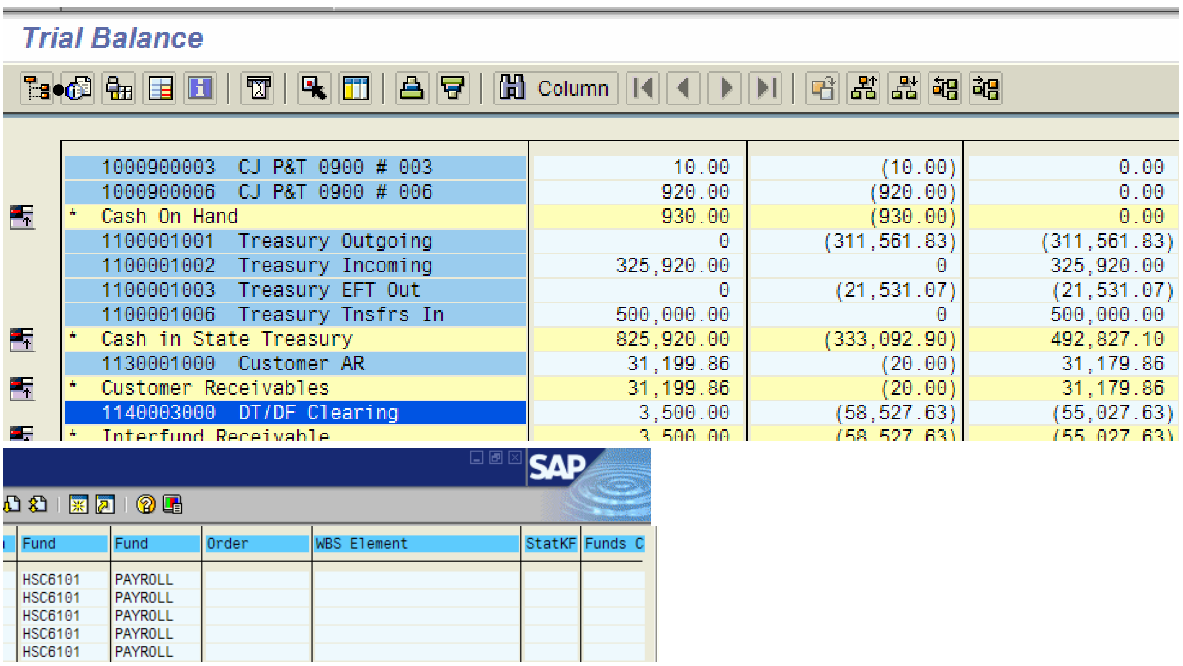
1. Select the desired fiscal year and periods. A period selection of Period from (blank) and period to 12 will display all periods for the fiscal year including carry forward balances.
2. Leave the Account group selection at the default "ZFI TRIAL BALANCE".
3. Enter the Business Area in the "Or value(s)" box under the Agency group box. This is optional if a fund is also entered.
4. If desired, enter a fund in the "Or value(s)" box under the Fund group box. Leaving this area blank will display balances of all the funds for the business area, but you will be able to select them individually in the report.
5. Execute the report.



Trial Balance Selections

Viewing the Report with Grants in Mind

- When accounting for grants, you should review balances in Due to / Due from accounts.
    - Due to/Due from balances are created when financial transactions that do not “balance by fund” are posted.
    - (Note: GASB 34 establishes a fund structure that requires specific fund financial statements. To accomplish this, each fund must have a set of self-balancing accounts.)
    - These accounts do not appear in the controlling reports. You can drill-down by double-clicking the balance of the DT/DF Clearing account.
    - Select actual line items. The line item display contains a column for WBS elements. If the due to/due from items pertain to the grant, the WBS elements for the grant may be listed here.
    - All Due-to/Due-from balances need to be cleared. For more information on how to do this, contact your agency account liaison at Office of Accounting or the AASIS Support Call Center at (501) 683-2255.



1000900003 CJ P&T 0900 # 003	10.00	(10.00)	0.00
1000900006 CJ P&T 0900 # 006	920.00	(920.00)	0.00
* Cash On Hand	930.00	(930.00)	0.00
1100001001 Treasury Outgoing	0	(311,561.83)	(311,561.83)
1100001002 Treasury Incoming	325,920.00	0	325,920.00
1100001003 Treasury EFT Out	0	(21,531.07)	(21,531.07)
1100001006 Treasury Tnsfrs In	500,000.00	0	500,000.00
* Cash in State Treasury	825,920.00	(333,092.90)	492,827.10
1130001000 Customer AR	31,199.86	(20.00)	31,179.86
* Customer Receivables	31,199.86	(20.00)	31,179.86
1140003000 DT/DF Clearing	3,500.00	(58,527.63)	(55,027.63)
* Interfund Receivable	3,500.00	(58,527.63)	(55,027.63)

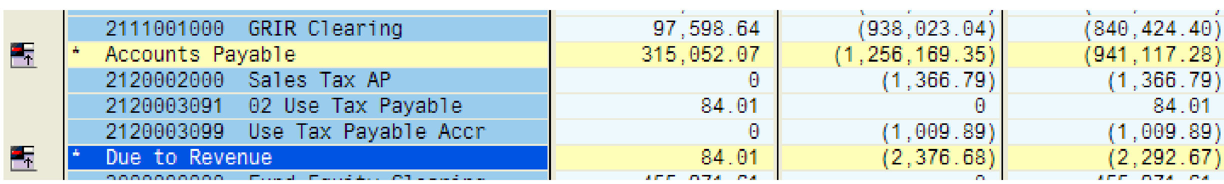
Fund	Fund	Order	WBS Element	StatKF	Funds C
HSC6101	PAYROLL				
HSC6101	PAYROLL				
HSC6101	PAYROLL				
HSC6101	PAYROLL				
HSC6101	PAYROLL				

Trial Balance and Line Item Drill-down for Due to / Due from Account

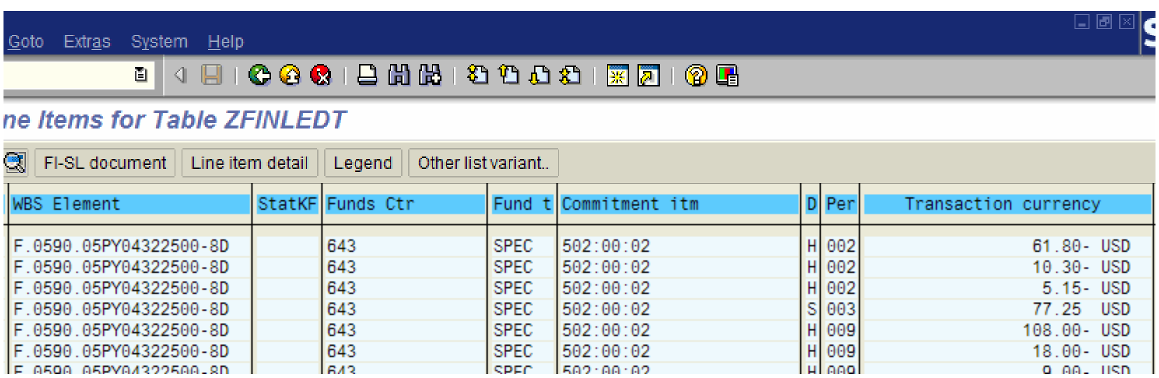
- Sales or Use Tax Liability: This may be a reconciling item in grant accounting.
    - The use tax amount is included with the purchase price as an expense at the time of goods receipt or invoice entry for accrual accounting. There is an offsetting liability created for the amount of the tax.
    - At the beginning of the next month, a direct invoice is keyed against the appropriate sales and use tax liability account for payment of use tax. This direct invoice is processed via the payment process.
    - For accrual accounting, the sales and use tax liability section must be reviewed for zero balance.
    - For cash basis reporting, the subsequent direct invoice payment will be reflected as an expenditure paid via the liability account.

Double-click the balance of the Due to Revenue line and select actual line items.

Check to see if any outstanding balances displayed may contain a WBS element for the grant.



2111001000 GRIR Clearing	97,598.64	(938,023.04)	(840,424.40)
* Accounts Payable	315,052.07	(1,256,169.35)	(941,117.28)
2120002000 Sales Tax AP	0	(1,366.79)	(1,366.79)
2120003091 02 Use Tax Payable	84.01	0	84.01
2120003099 Use Tax Payable Accr	0	(1,009.89)	(1,009.89)
* Due to Revenue	84.01	(2,376.68)	(2,292.67)



WBS Element	StatKF	Funds Ctr	Fund t	Commitment itm	D	Per	Transaction currency
F.0590.05PY04322500-8D		643	SPEC	502:00:02	H	002	61.80- USD
F.0590.05PY04322500-8D		643	SPEC	502:00:02	H	002	10.30- USD
F.0590.05PY04322500-8D		643	SPEC	502:00:02	H	002	5.15- USD
F.0590.05PY04322500-8D		643	SPEC	502:00:02	S	003	77.25 USD
F.0590.05PY04322500-8D		643	SPEC	502:00:02	H	009	108.00- USD
F.0590.05PY04322500-8D		643	SPEC	502:00:02	H	009	18.00- USD

Trial Balance and Line Item Drill-down for Due to Revenue Account

The sales and use tax liability accounts will not show up on the controlling reports.

- The “6” Accounts
    - Items such as fund transfers and refunds to expenditures should be reviewed for their effect on grant revenues and expenses.
    - Refund to expenditure current year (account 6080001000) should have a zero balance if all processes have been completed. The additional processes are journal entries created by DFA Office of Accounting that reduce expense and restore budget (appropriation) for the agency.
    - Prior year refund to expenditure (account 69990003000) requires a manual reporting adjustment to expense and a reflection of “cash on hand” to the federal government.
    - These items do appear in the controlling reports as well as on the trial balance.

6061007500 WC Ad. Cost Tr. Out	3.02	0	3.02
6061009000 Motor Veh Tfr Out	14,185.00	0	14,185.00
* Other Transfers	14,188.02	0	14,188.02
6060002000 Intra-Agy Xfers In	0	(20,935.00)	(20,935.00)
6060003000 Inter-Agy Xfers In	11,011.86	(409,236.11)	(398,224.25)
6060004300 IntraAgy FedRev X In	0	(22,250.00)	(22,250.00)
6060007500 WC Ad. Cost Tr. In	0	(2.54)	(2.54)
6060009000 Motor Veh Tfr In	0	(14,185.00)	(14,185.00)
6061002000 Intra-Agy Xfers Out	20,935.00	0	20,935.00
6061004300 IntraAgy FedRev XOut	22,250.00	0	22,250.00
* Transfers In/Out	54,196.86	(466,608.65)	(412,411.79)

Trial Balance Showing “6” Accounts

Line Items in the Special Purpose Ledger (Transaction GD20)

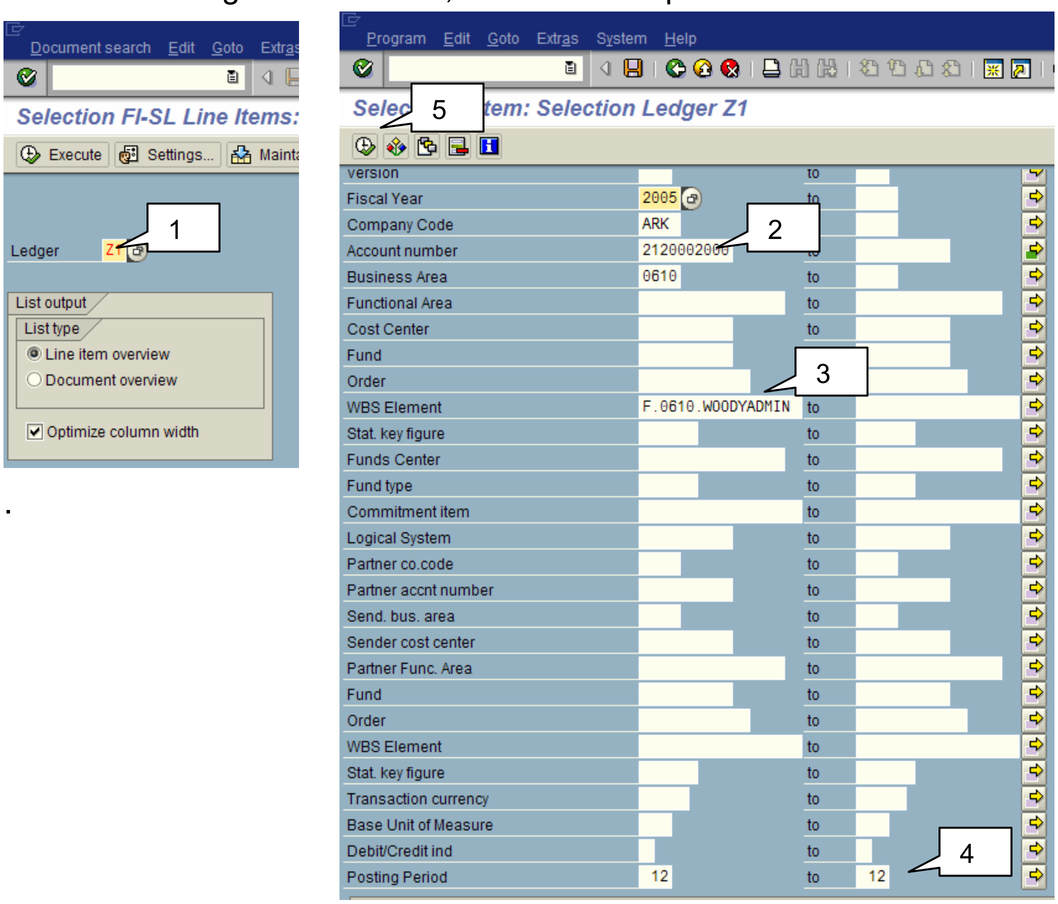
Menu path: Accounting> Financial Accounting> Special Purpose Ledger> Actual Posting> Document Search

The GD20 report contains the same information that you obtain when you drill down to the line items on the trial balance

Like the trial balance, the GD20 can also be used to view Due to/ Due from items, sales or use tax liabilities, and fund transfers.

Selecting the Report

1. A ledger-selection screen may pop up. Choose ledger Z1 (the default) and click Execute.
2. Enter the Fiscal year, Account codes, and Business Area
3. Enter the WBS elements.
4. Enter the Period selection.
5. After making the selections, execute the report



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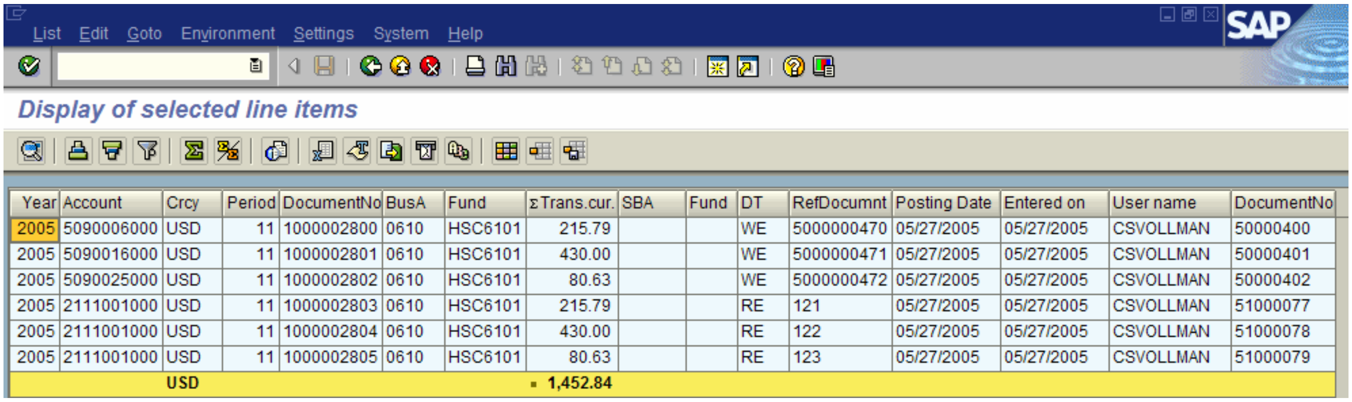
FI-SL Line Items (GD20) Selections



Year	Account	Crcy	Period	DocumentNo	BusA	Fund	ΣTrans.cur.	SBA	Fund	DT	RefDocumnt	Posting Date	Entered on	User name	DocumentNo
2005	5090006000	USD	11	1000002800	0610	HSC6101	215.79			WE	5000000470	05/27/2005	05/27/2005	CSVOLLMAN	50000400
2005	5090016000	USD	11	1000002801	0610	HSC6101	430.00			WE	5000000471	05/27/2005	05/27/2005	CSVOLLMAN	50000401
2005	5090025000	USD	11	1000002802	0610	HSC6101	80.63			WE	5000000472	05/27/2005	05/27/2005	CSVOLLMAN	50000402
2005	2111001000	USD	11	1000002803	0610	HSC6101	215.79			RE	121	05/27/2005	05/27/2005	CSVOLLMAN	51000077
2005	2111001000	USD	11	1000002804	0610	HSC6101	430.00			RE	122	05/27/2005	05/27/2005	CSVOLLMAN	51000078
2005	2111001000	USD	11	1000002805	0610	HSC6101	80.63			RE	123	05/27/2005	05/27/2005	CSVOLLMAN	51000079
		USD					▪ 1,452.84								

FI-SL Line Items (Transaction GD20)

Drill-down to accounting documents is also available from this report. The layout can be changed by the user (see Appendix A).

Exercise

Make the following selections for the SPL report: Plan/Actual Projects—Y_DEV_80000015:

Enter the fiscal year selection for 2007.

Delete the default selection for WBS element group.

Click the multiple selection button and enter WBS elements F.0960.CPVADMIN.F.0960.HOMICIDE, F.0960.BURGLARY, and F.0960.VICE.

Execute the report. Use the report to answer the following questions.

1. What is the total of the actual debits?
2. What is the total of the actual credits?
3. What is the total of the actual net?
4. Can you see commitments in this report?
5. Is this report on the cash or accrual basis of accounting?
6. What is the plan for operating expenses for the project?

Exercise

Select the Trial Balance (Y_DEV_80000025) for Fund FLA9900 for FY 2007.

Execute the report.

Identify three account balances that will have to be settled before the grant can be closed.

Project Accounting For Grants and Other Funding Sources

Chapter 10
Cash Basis Reporting

In chapter ten, you will learn to run and interpret the Cash-Basis Line Item (ZWARR_DETAIL), Open Item Commitment (ZCMT) and Actual Budget (Y_DEV_80000046) reports.

Key Points

Cash-basis reporting is used to determine expenditure amounts for state budgetary requirements.

For some grants, agencies may elect to provide cash-basis reporting to the federal awarding agency. Please refer to the website of the federal Office of Management and Budget for additional information related to your grant award.

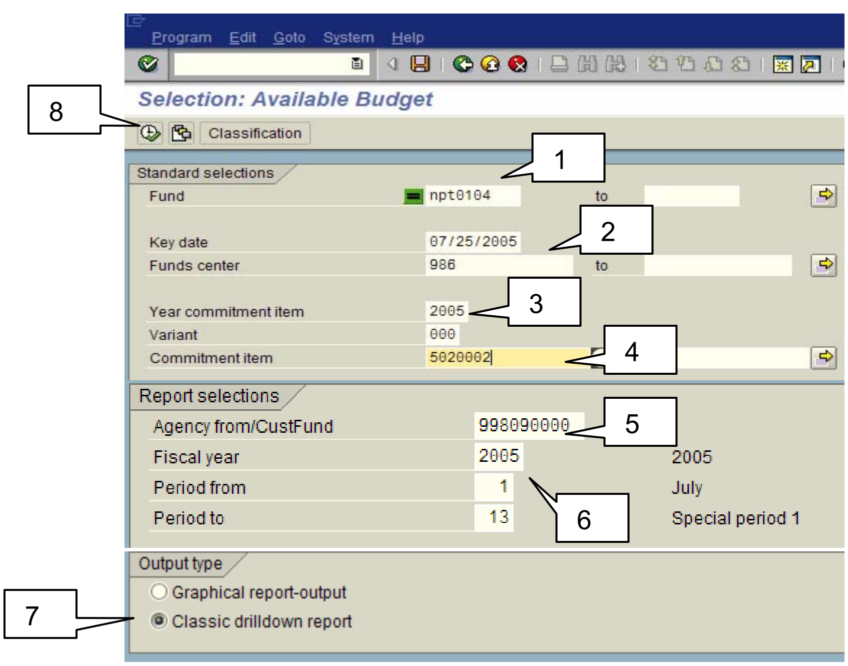
Actual Budget Report (Transaction Y_DEV_80000046)

Menu Path: Special Transactions and Reports-State of Arkansas> Financial Accounting> Funds Management> Reporting> Budget/Actual> Actual Budget

You cannot see detail by project or WBS element in the actual budget report. However, you can use this report to view the budgeting information and commitments and expenditures for the fund, funds center, and commitment items related to the project.

Selecting the Report

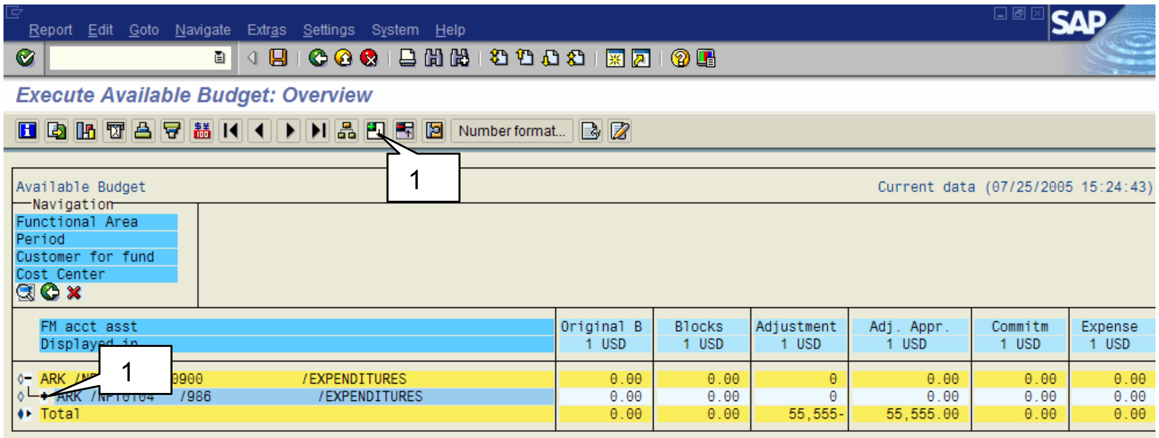
1. Enter the fund. (You must enter either a fund or funds center.)
2. Enter the funds center. (This is optional if you entered a fund.)
3. Be sure that default Year commitment item equals the fiscal year selection.
4. Enter a commitment item if desired.
5. Agency from/CustFund is an optional field. You may enter the vendor number for your agency here.
6. The current fiscal year and periods 0 to 13 will default. This will select budget for the entire year. You may change this if you want to view a different period or range. Period 0 captures original budget loads and carry forward activities.
   Note: When a single period is selected, you will see a budgeted amount for the period (one-twelfth of the total) and the current period commitments and expenditures. Blocked amounts are not distributed. This could result in a negative available budget calculation in the report. This does not mean that your budget is exceeded. Rerun the report for periods 0 to 13 for validation.
7. Classic drilldown report selection enables you to export the report to an Excel spreadsheet. You may also select the graphical report option for a different view.
8. When all desired selections have been made, execute the report.

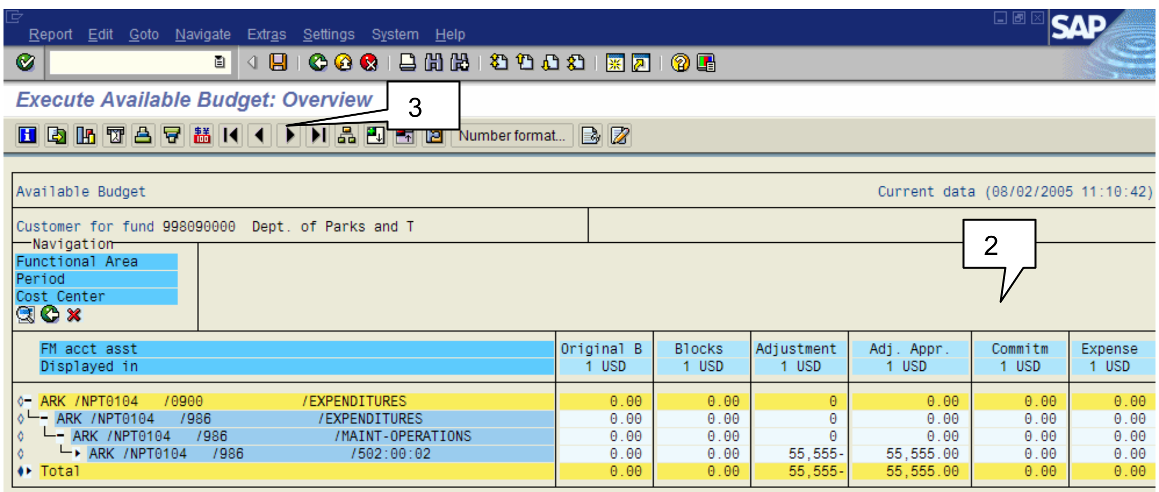


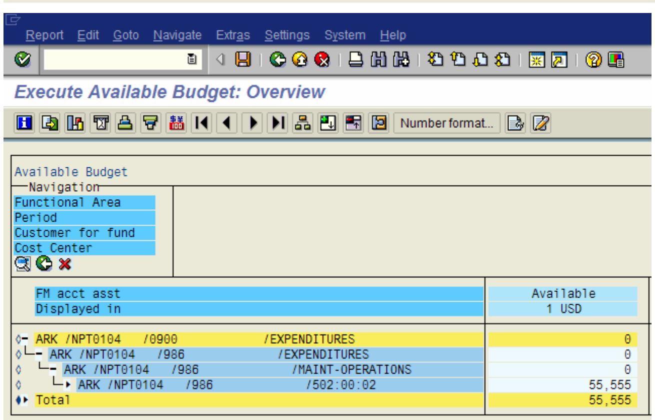
Actual Budget Report (Transaction Y_DEV_80000046) Selections

Viewing the Report

1. Click the plus signs or the expand icon to expand the report.
2. Budgets, commitments and expenditures and available budget are displayed.
3. If the entire report is not displayed, click the right arrow to view the next page.



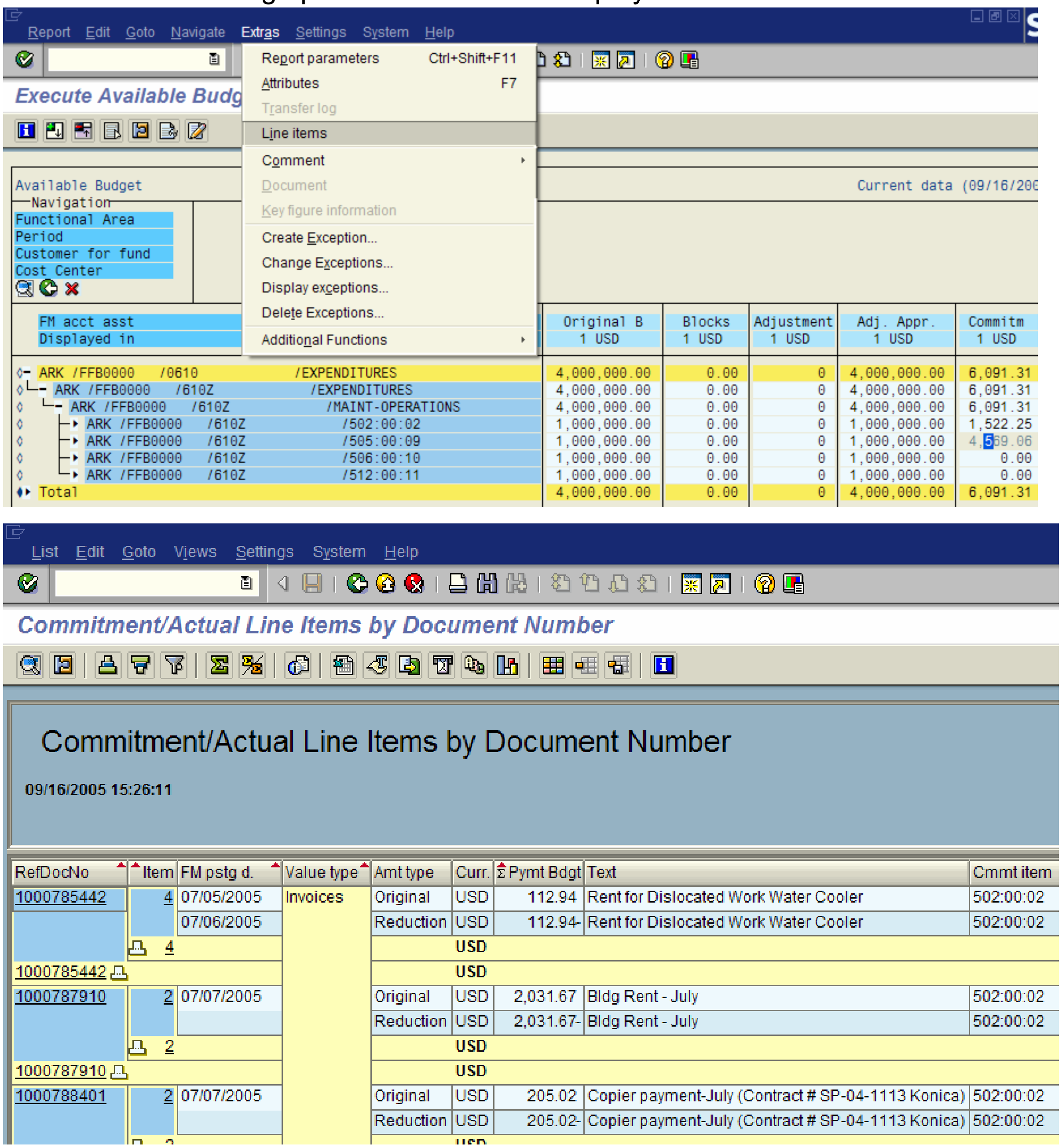




Actual Budget Report Display (Transaction Y_DEV_80000046)

Actual Budget Report Drill Down

To drill down to line items in the budget report, select the amount for which you want to view detail. Select Extras> Line Items from the blue menu bar. The line items making up the amount will be displayed.



Actual Budget Report Drill Down to Line Items (Transaction Y_DEV_80000046)

Cash Based Info System Line Item Report (ZWARR_DETAIL) for Projects

Menu Path: Special Transactions and Reports-State of Arkansas> Financial Accounting>Accounts Payable> Reporting> ZWARR_DETAIL.

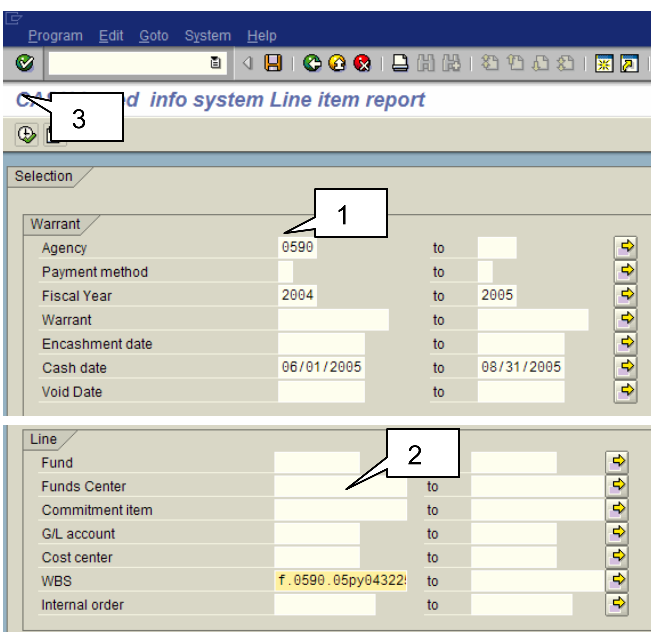
This report was created to provide information related to many modules' master data on a cash basis of accounting. You are able to view line item detail of expenditures by fund, funds center, cost center, WBS element, general ledger code and commitment item.

Salary and fringe benefit postings are at a summary level by cost object combinations. All other postings are listed at line item detail by vendor.

Selecting the Report

You must enter the business area and fiscal year. This report has many other selection options. Use the other fields to narrow the report down as desired.

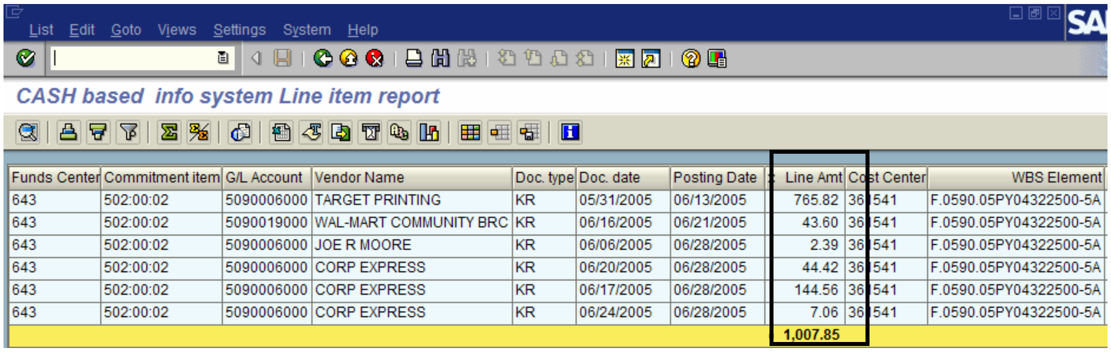
1. Enter Agency, Fiscal Year, and Cash Date in the Warrant selection fields.
2. Enter the WBS elements in the Line selection fields.
3. Execute the report.



Cash based info system line item report (ZWARR_DETAIL) Selections

Viewing the Report

The line amount column indicates the expenditures for the WBS element and cash date range selected.



Funds Center	Commitment item	G/L Account	Vendor Name	Doc. type	Doc. date	Posting Date	Line Amt	Cost Center	WBS Element
643	502:00:02	5090006000	TARGET PRINTING	KR	05/31/2005	06/13/2005	765.82	36[illegible]541	F.0590.05PY04322500-5A
643	502:00:02	5090019000	WAL-MART COMMUNITY BRC	KR	06/16/2005	06/21/2005	43.60	36[illegible]541	F.0590.05PY04322500-5A
643	502:00:02	5090006000	JOE R MOORE	KR	06/06/2005	06/28/2005	2.39	36[illegible]541	F.0590.05PY04322500-5A
643	502:00:02	5090006000	CORP EXPRESS	KR	06/20/2005	06/28/2005	44.42	36[illegible]541	F.0590.05PY04322500-5A
643	502:00:02	5090006000	CORP EXPRESS	KR	06/17/2005	06/28/2005	144.56	36[illegible]541	F.0590.05PY04322500-5A
643	502:00:02	5090006000	CORP EXPRESS	KR	06/24/2005	06/28/2005	7.06	36[illegible]541	F.0590.05PY04322500-5A
							1,007.85		

Cash based info system line item report (ZWARR_DETAIL) Display

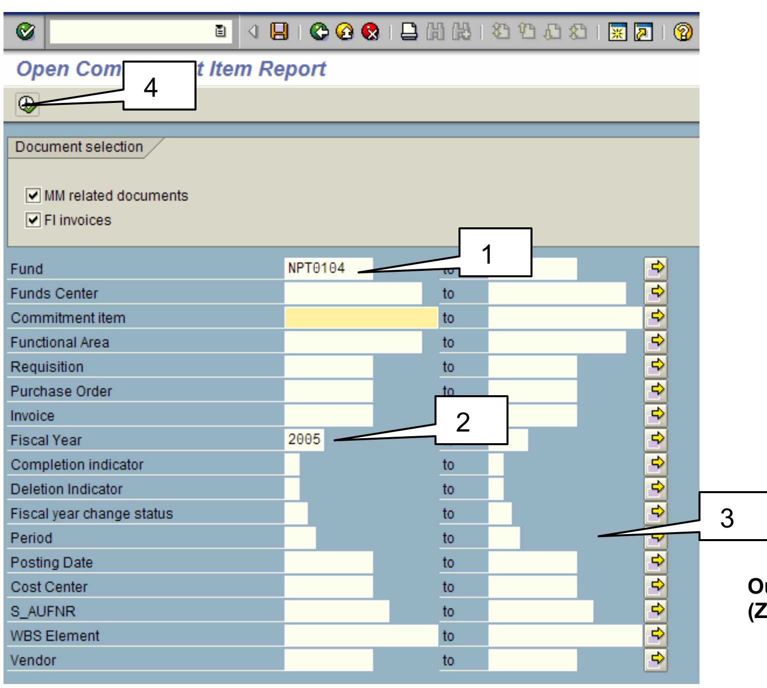
Open Commitment Items (Transaction ZCMT)

You cannot see detail by project or WBS element in the actual budget report. However, you can use the ZCMT report to view commitment line items for the budget. These line items will contain WBS elements.

Selecting the Report

Enter Transaction ZCMT in the command field. There is no menu path.

1. Enter the Fund
2. Enter the Fiscal Year
3. Make any other desired selections to narrow down the report. Note that you can select by WBS element.
4. Execute the report.

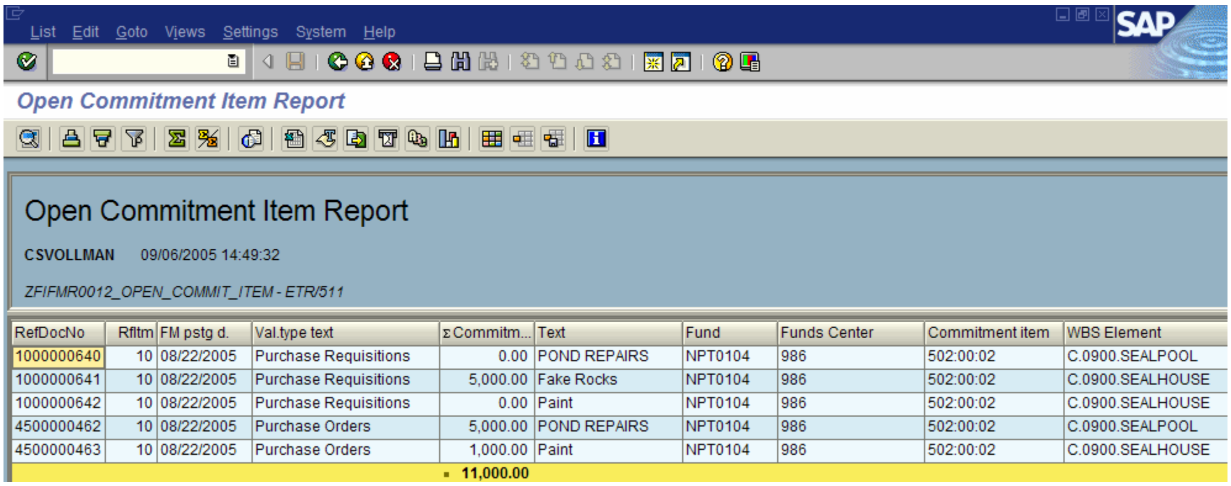


Outstanding Commitment (ZCMT) Selections

Viewing the Report

If the WBS element is not displayed, use the change layout function to add it to the report. (See Appendix A)

The report displays line items of outstanding commitments from the Actual Budget Report.



RefDocNo	Rfltm	FM pstg d.	Val.type text	Σ Commitm...	Text	Fund	Funds Center	Commitment item	WBS Element
1000000640	10	08/22/2005	Purchase Requisitions	0.00	POND REPAIRS	NPT0104	986	502:00:02	C.0900.SEALPOOL
1000000641	10	08/22/2005	Purchase Requisitions	5,000.00	Fake Rocks	NPT0104	986	502:00:02	C.0900.SEALHOUSE
1000000642	10	08/22/2005	Purchase Requisitions	0.00	Paint	NPT0104	986	502:00:02	C.0900.SEALHOUSE
4500000462	10	08/22/2005	Purchase Orders	5,000.00	POND REPAIRS	NPT0104	986	502:00:02	C.0900.SEALPOOL
4500000463	10	08/22/2005	Purchase Orders	1,000.00	Paint	NPT0104	986	502:00:02	C.0900.SEALHOUSE
				▪ 11,000.00					

Outstanding Commitment (ZCMT)

Commitment Balances

The balances of outstanding commitments by fund/funds center/commitment item for MM related documents and FI invoices are equal to the commitment balances on the Y_DEV_80000046 report.

Project Accounting For Grants and Other Funding Sources

Chapter 11
Summary and Reporting Guide

Project Accounting
Chapter 11 Summary and Reporting Guide

In chapter eleven, you will see how to obtain necessary grant accounting information from AASIS reports.

Available AASIS Reports

Report Code	Name	Accounting Basis	Comments
Project Reports			
S_ALR_87013542	Actual/Commitment/Total/Plan	Accrual	Can be used to identify commitments
S_ALR_87013543	Actual/Plan/Variance	Accrual	Same as above without commitments
S_ALR_87013545	Period Comparison-Actual	Accrual	Breaks out data by accounting period
CJI3	Project Actual Line Items	Accrual	Actual Line items on accrual basis
CJI5	Project Commitment Line Items	Accrual	Commitment Line items on accrual basis
Special Purpose Ledger Reports			
Y_DEV_80000015	Plan/Actual Projects	Accrual	Plan/Actual can be selected by period
Y_DEV_80000024	Plan/Actual Cost Center & Projects	Accrual	Data by both cost center and WBS element
Y_DEV_80000025	Trial Balance	Accrual	Report for Funds, not broken out by project
GD20	Line items for SPL	Accrual	WBS element is a possible selection field
Cash-Based Line Item Report			
ZWARR_DETAIL	Cash Based Info System Line Item	Cash	Actual Line items on cash basis
Budget Report			
Y_DEV_80000046	Actual Budget Report	Cash	Budget master data view—fund/funds center/commitment item
ZCMT	Open Commitment Item Report	Cash	Line items for commitments on Actual Budget Report

Reporting Guide

The following are suggested ways to find information in AASIS.

Expenditures by General Ledger Code

Scenario: You need a list of all expenditures on the cash basis for a grant. These should be broken out by General Ledger code.

Reporting Solution: Run the ZWARR_DETAIL using cash dates and WBS element codes selections in addition to required fields (Business Area, Fiscal Year). Subtotal the report by cost element. Use the amounts from "line" column of the report.

Expenses and Outstanding Commitments by General Ledger Code

Scenario: You need a list of expenses and outstanding commitments for your project on the accrual basis. These should be broken out by GL code.

Reporting Solution: Use the Actual/Commitment/Total/ Plan report (Transaction S_ALR_87013542). In the selection screen, choose the WBS elements for your project and the applicable dates.

Sales or Use Tax Liability

Scenario: You need to see if any outstanding use tax is owed for your project.

Reporting Solution: Generate trial balance for the fund, review the "Due to Revenue" section, sales and use tax liability General Ledger accounts. A credit balance indicates an amount owed. Check line items to see if outstanding amounts contain the WBS element code for your project.

Outstanding Purchase Requisitions

Scenario: You think that there are purchase requisitions for your WBS element that will not be fully converted and can be deleted.

Reporting Solution: Check the project commitment line items (Transaction CJI5) report for open items. Review the outstanding purchase requisitions.

Due to/Due from Items

Scenario: You are about to close the project and you want to be sure that no Due to/Due from items are outstanding.

Reporting Solution: Check the due to/due from balances in the trial balance (Transaction Y_DEV_80000025) for the funds involved. Drill down to the line items and check for any individual documents that may apply to your project WBS elements.

Transfers and Refunds to Expenditures

Scenario: You want to know if your project had fund transfers or refunds of prior year expenditures.

Reporting Solution: Check the Actual/Plan/Variance report (Transaction S_ALR_87013543) and pay particular attention to the accounts starting with 6. You could also run the Actual Line Items report for the “6” accounts only. Check the trial balance reports for each fund involved.

Cost Object Postings

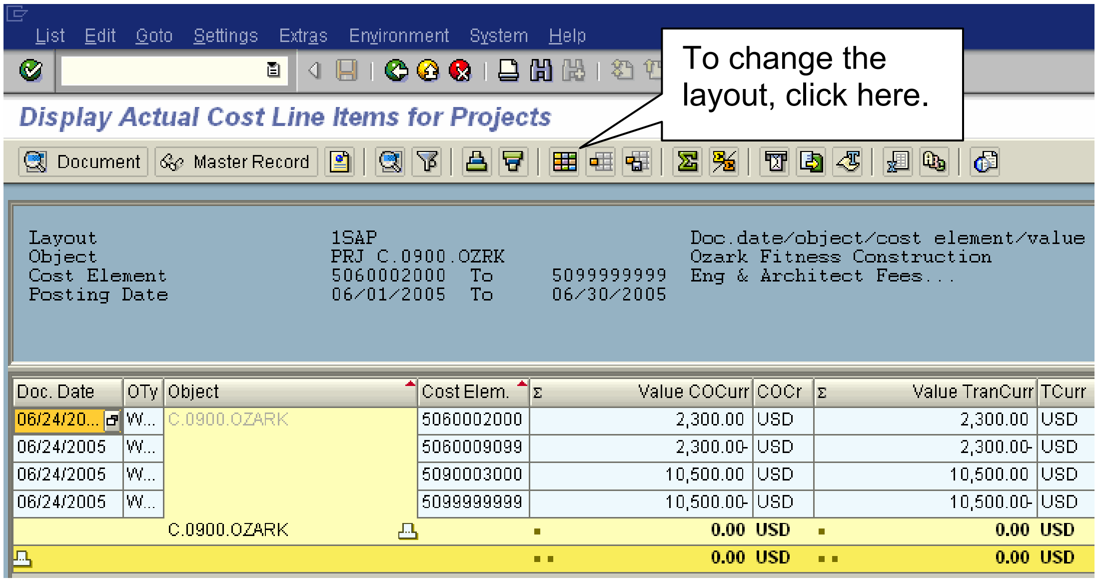
Scenario: You need expenses subtotaled by both cost center and WBS element for your project.

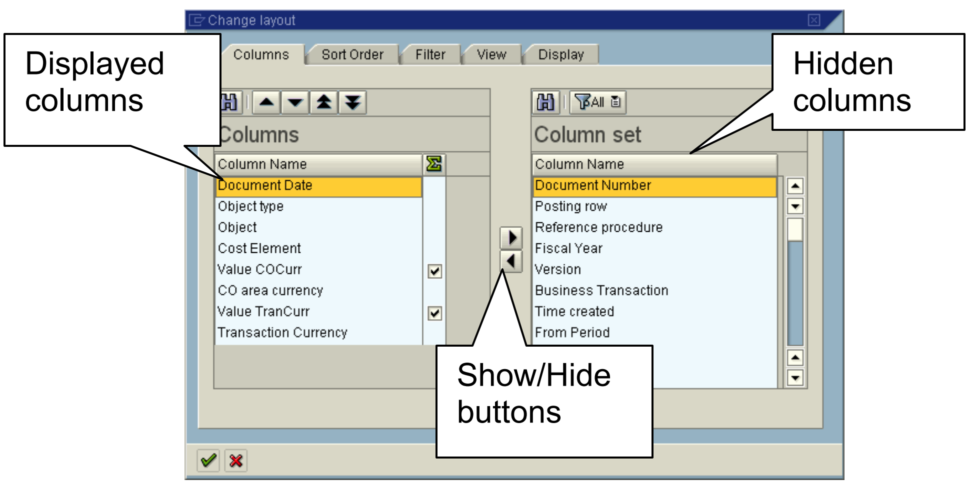
Reporting Solution: Run the Plan/Actual Cost Centers and Projects report in the SPL (Transaction Y_DEV_80000024). Make a report selection with all of the WBS elements for your project.

Project Accounting For Grants and Other Funding Sources

Appendix A
Setting Layouts

The layout is the way the report is displayed. This includes displayed and hidden columns, filters, and subtotals.

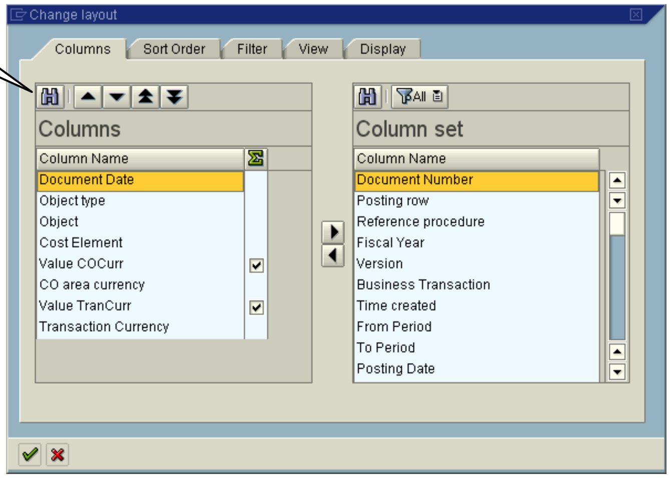


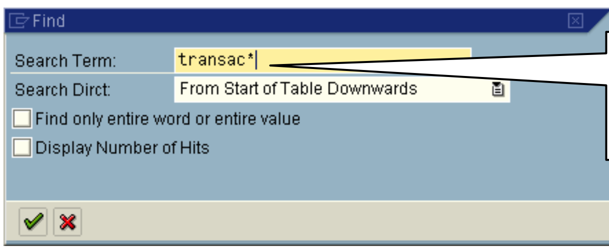


The layout box will pop up. This box contains several tabs. The column tab is selected. The left side shows the headers of the displayed columns and the right side shows the headers of the hidden columns. Use the buttons in the center to move columns from hidden to displayed or from displayed to hidden.

Click the display search icon to locate a column to be hidden.

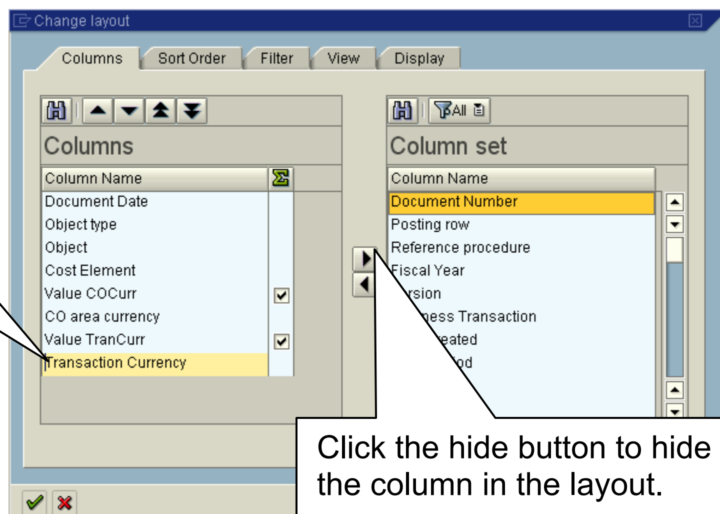
Search



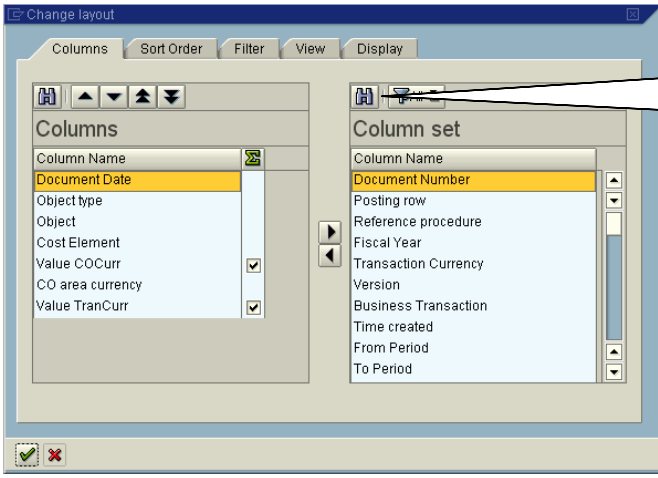


Enter part of the name, using asterisks as wild cards. Click Enter.

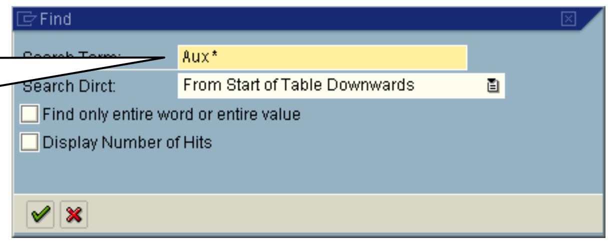
The header is found and highlighted.



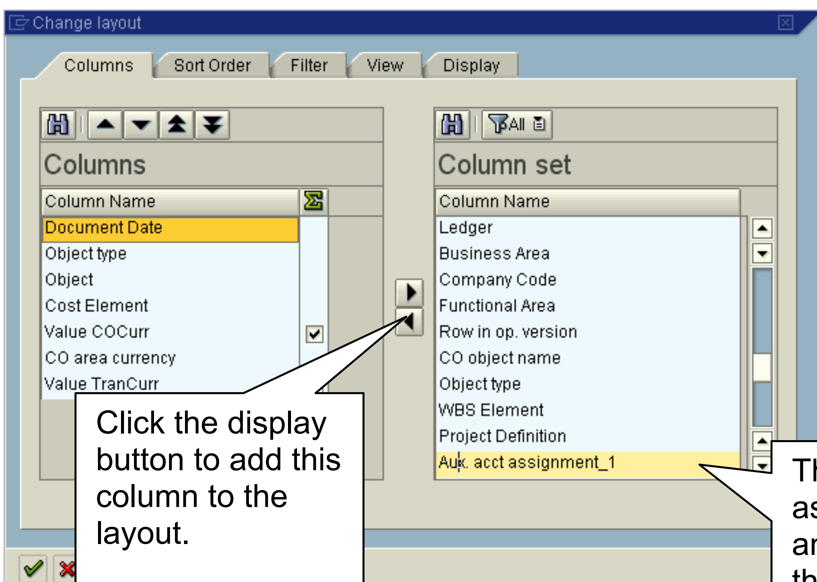
Click the hide button to hide the column in the layout.



To search for a column to add, click the other search icon.



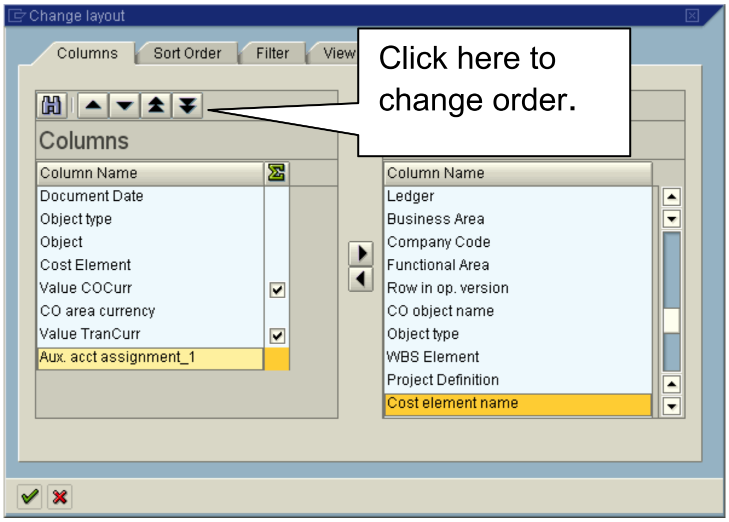
Enter the search term, again using asterisks as wild cards, and click enter.



Click the display button to add this column to the layout.

The auxiliary account assignment will display any other cost object on the transactions

The added column goes to the end of the list. This means that it will be the last column in the display. You can change the order of the columns displayed by clicking on the column and clicking the up and down arrows



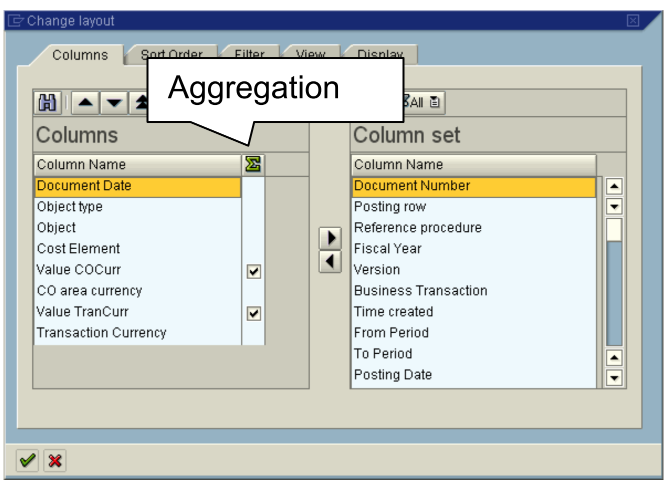
 This button moves the selected row(s) up one position.

 This button moves the selected row(s) down one position.

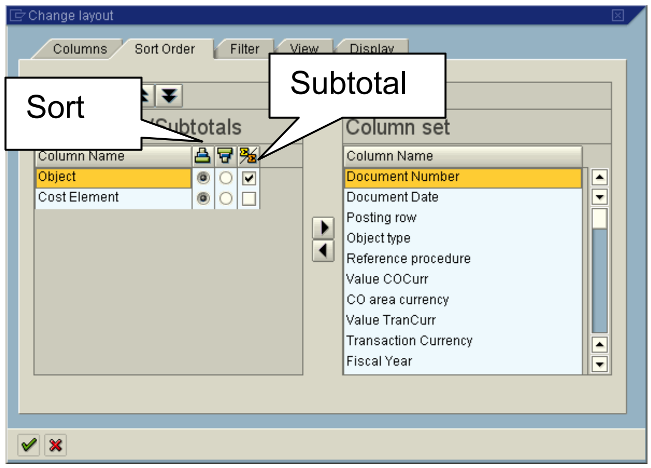
 This button moves the selected row(s) to the beginning of the display.

 This button moves the selected row(s) to the end of the display.

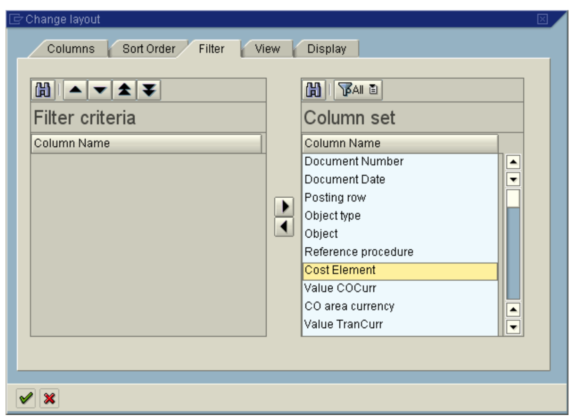
Add or delete a total by selecting or deselecting the aggregation check boxes.

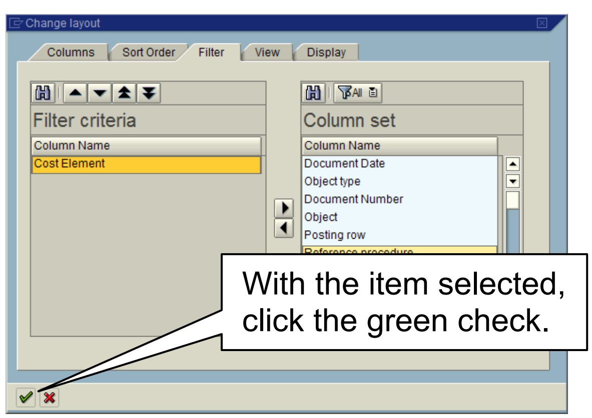


The sort order tab allows the addition of subtotals. Select the column to be sorted or subtotaled from the list on the right and move it to the left. Select the checkbox or radio button to sort or subtotal the column.

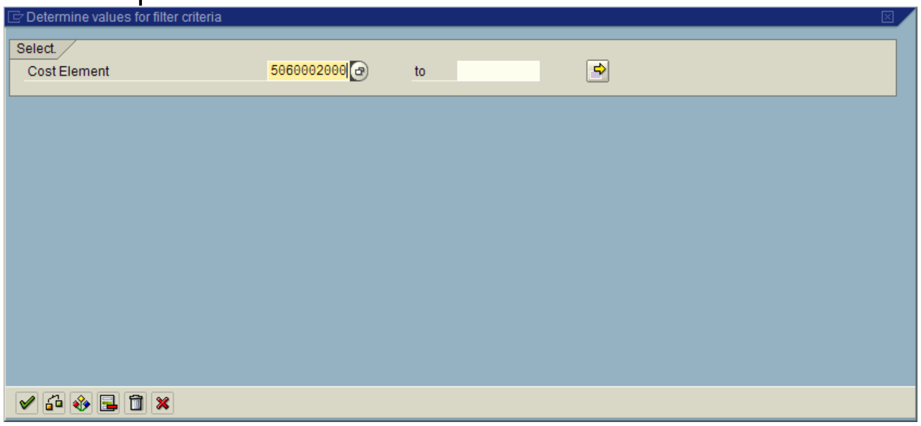


To filter the report, choose the filter tab and move the item to be filtered to the filter criteria box using the left arrow.

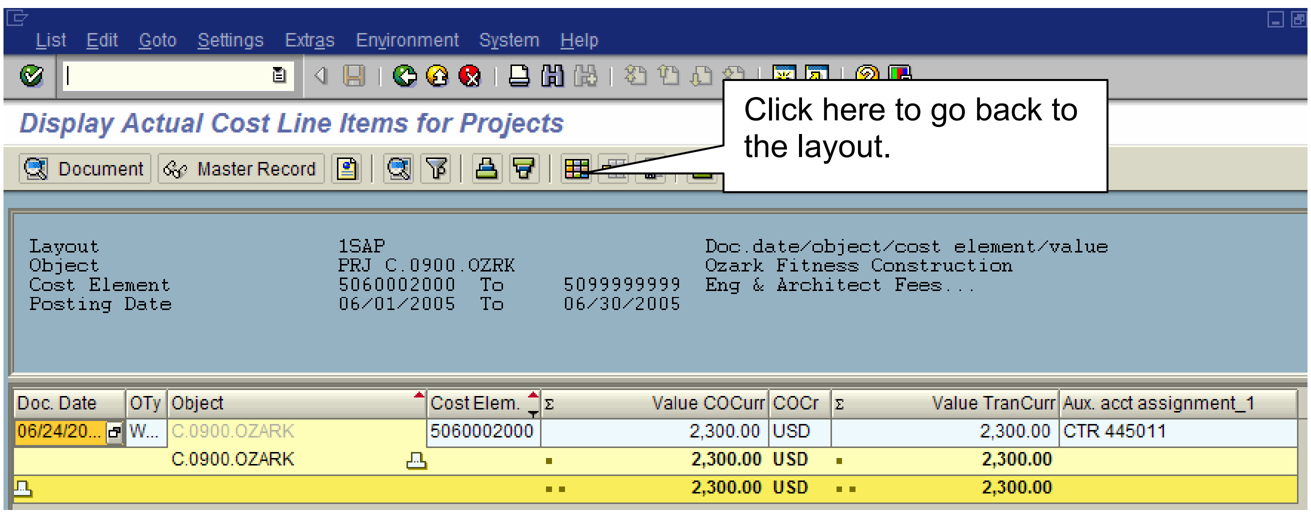


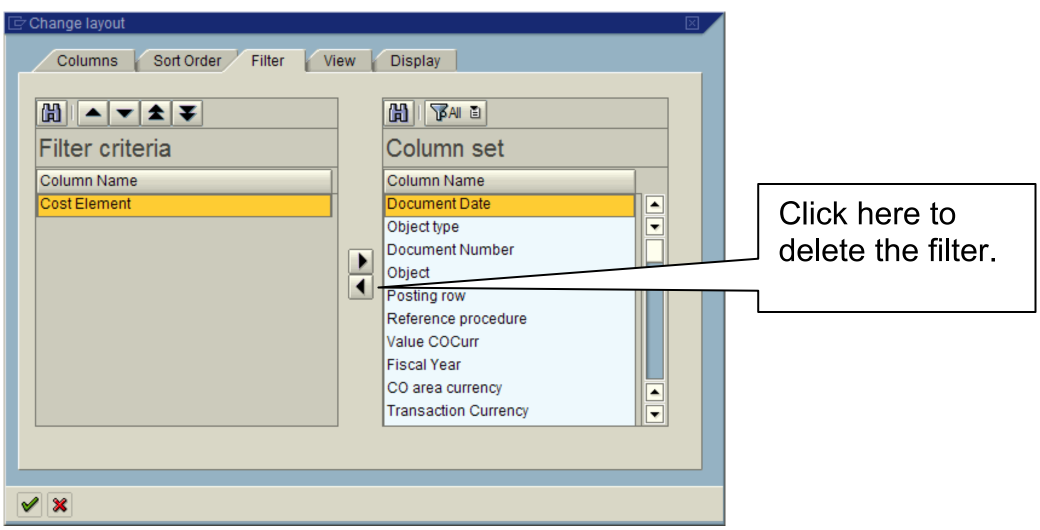


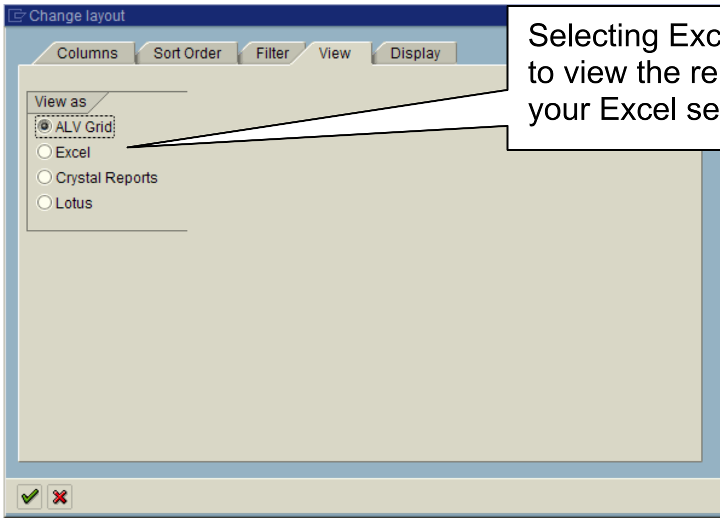
Enter a value or a range. Only those values entered will be displayed in the filtered report.



When you click the green check or enter to accept this value, the filtered report will display.

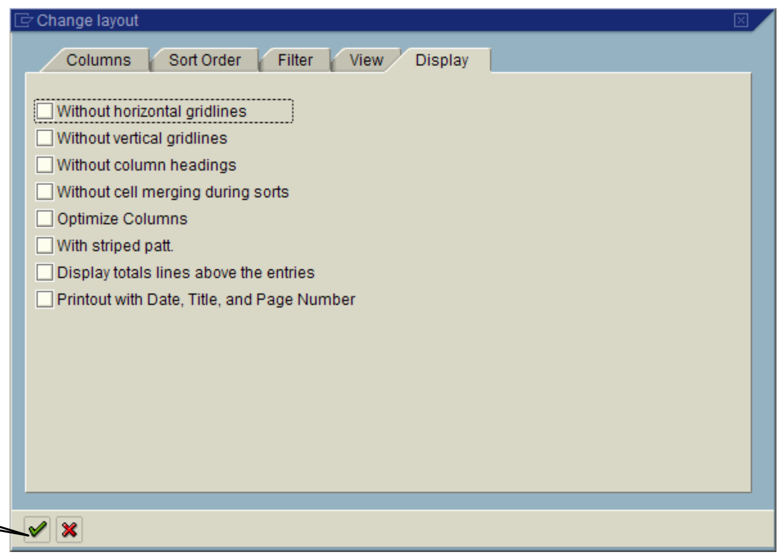




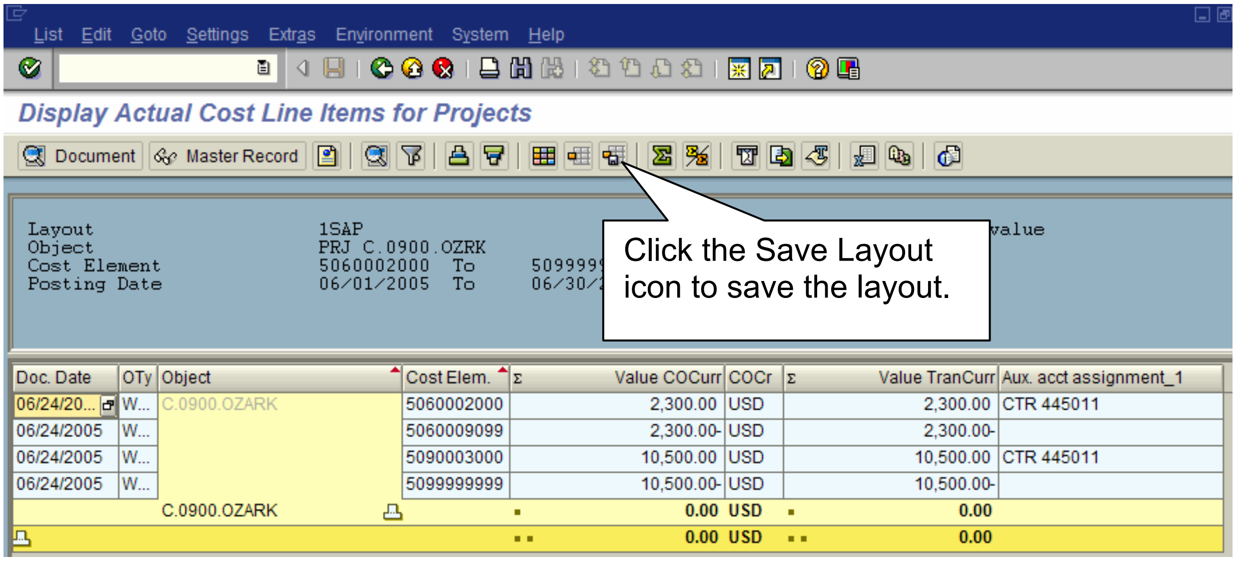


Selecting Excel on the view tab will allow you to view the report as an Excel spreadsheet if your Excel security enables macros.

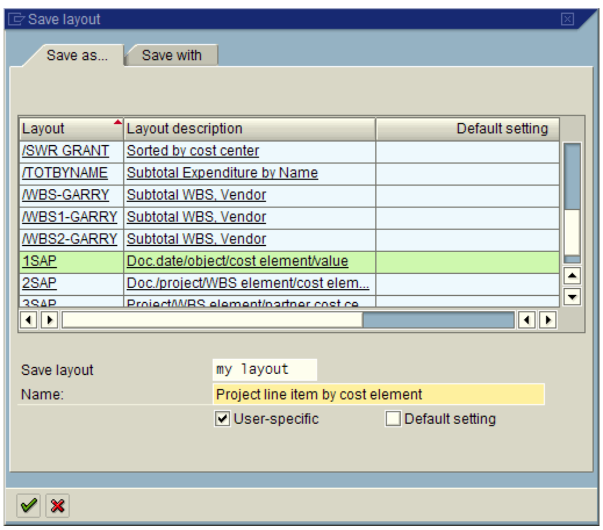
The display tab allows you to change the way the report is displayed. You can select a checkbox to change the display.



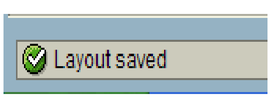
Click the green check to view your new



Name the layout and give it a description. The name should begin with / if it is not user-specific (you want it to be able to be used by everyone.) Click the green check to complete saving.

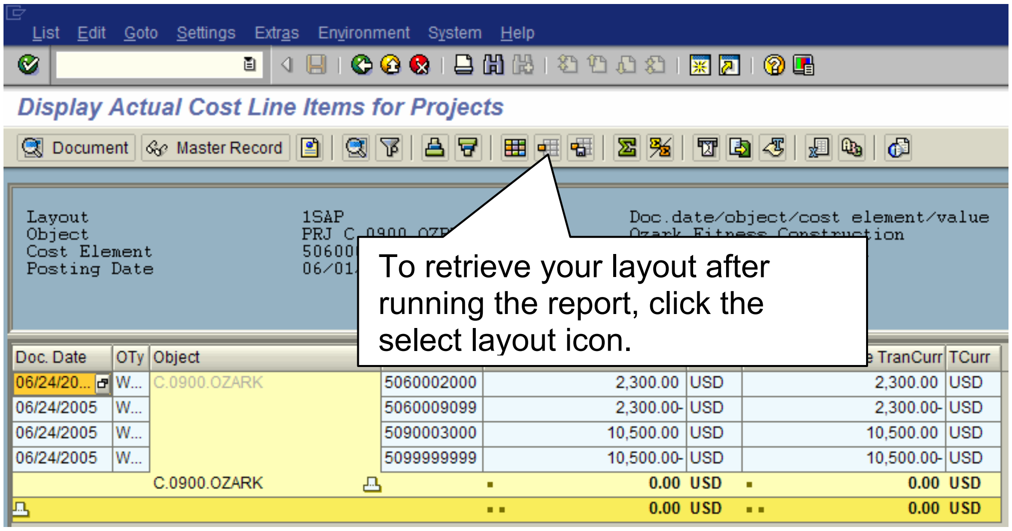


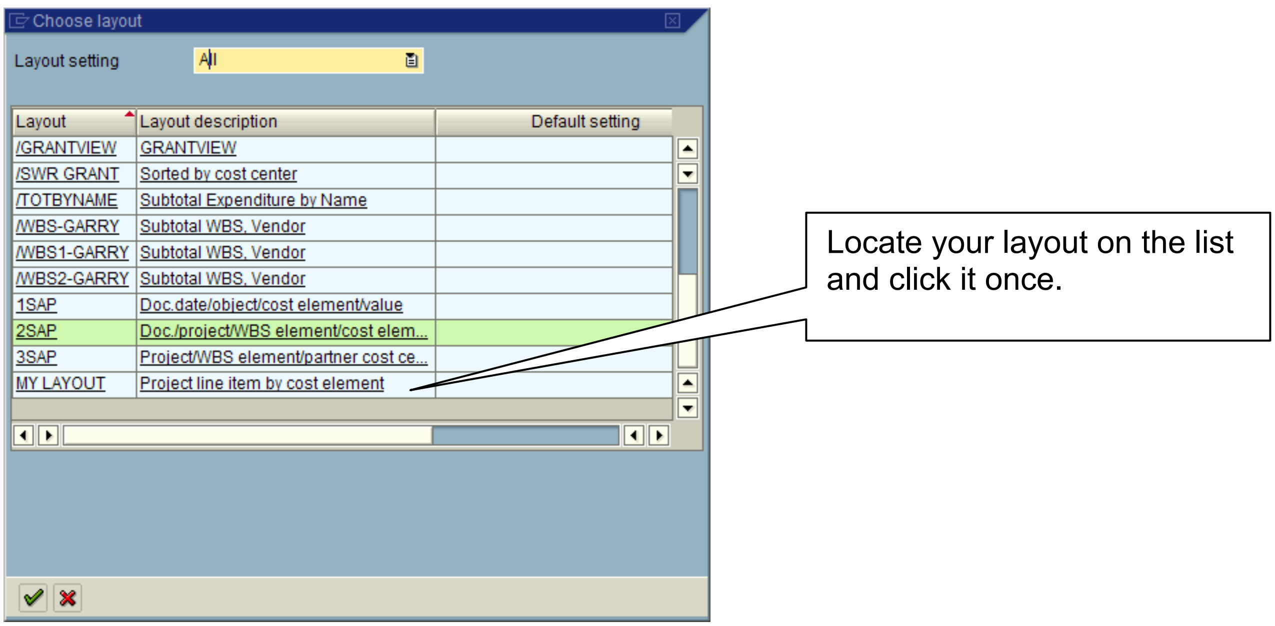
Caution: Please be sure default setting box is not checked unless user-specific box is also checked.

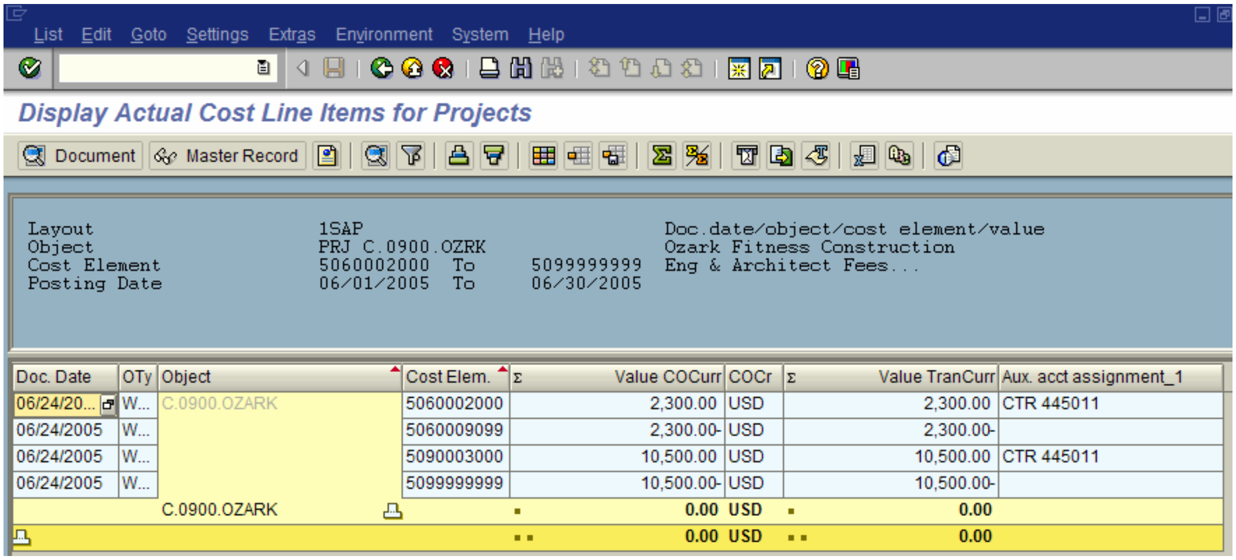


AASIS will return a message that the layout was saved.

Project Accounting
Appendix A Setting Layouts

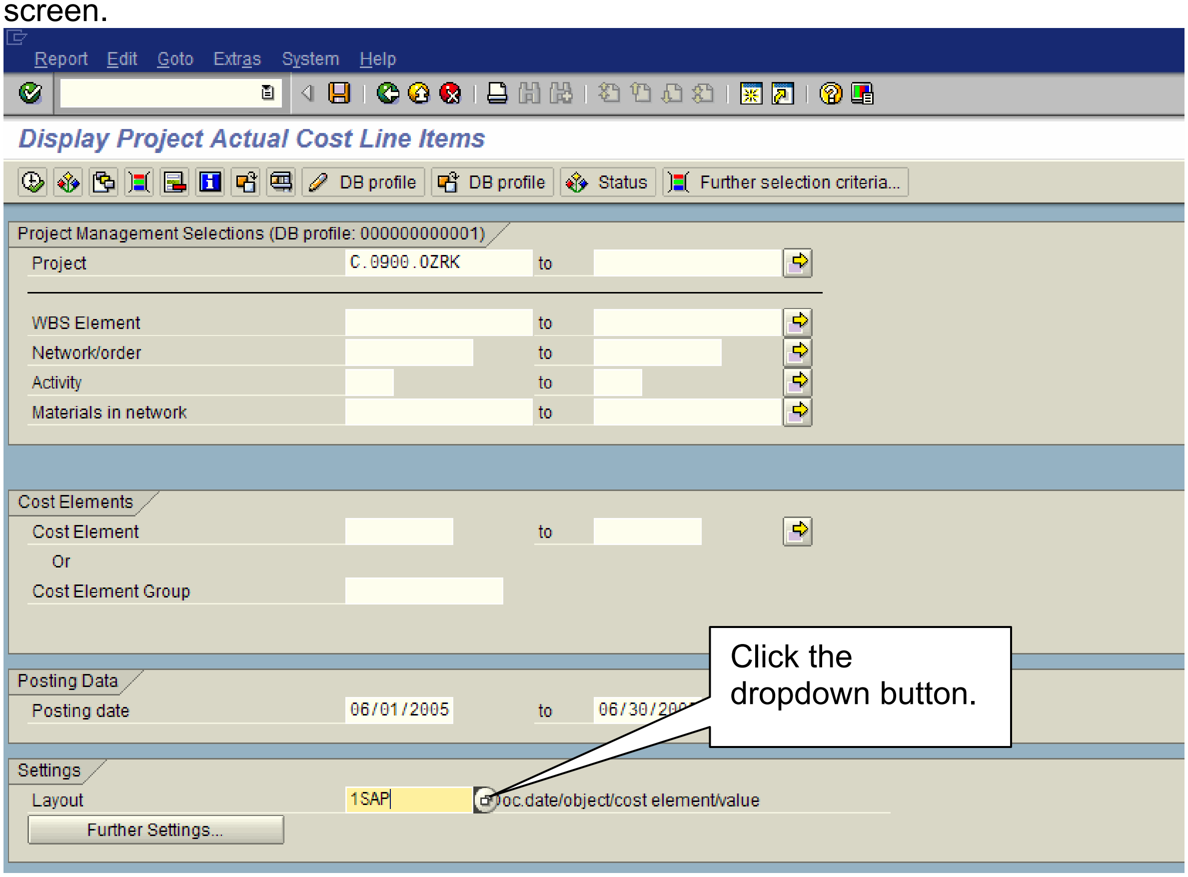


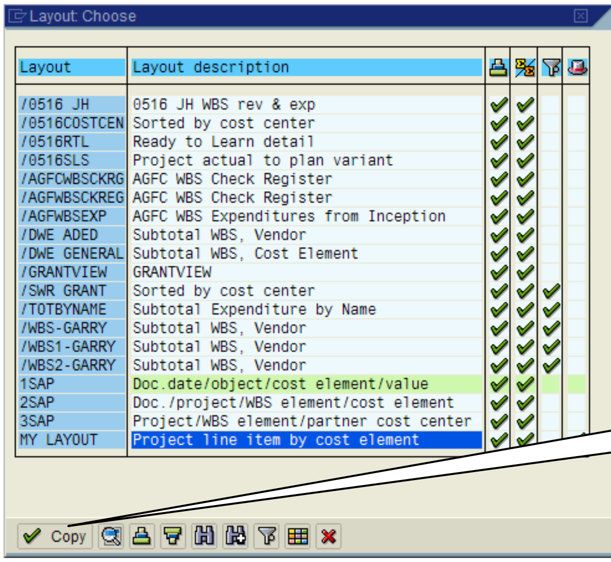




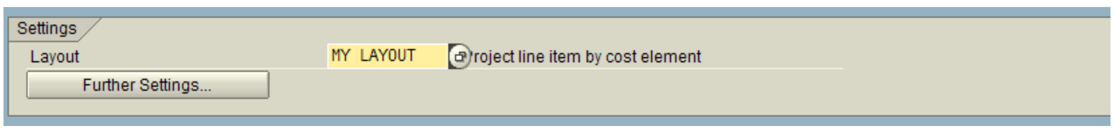
AASIS changes the layout to the one that you selected.

You can select your layout before running the report, directly in the selection screen.





Select your layout and click copy.



The report will now display your layout. You won't have to select it after the report displays.

Appendix B Entering Project Plans

Why Enter a WBS Element Plan?

If you enter a plan, you can run reports comparing your plan to the actual expenses that your WBS element incurs. The plan will not limit the amount of money that can be spent. A project plan is for management information only and does not control budget.

Plans Uploaded from PBAS

A few agencies enter budgets in PBAS by WBS element. These plans are automatically uploaded into the Project System Module in AASIS at the beginning of the fiscal year. They do not affect the plans in the SPL Module. Budget transfers processed in Funds Management after the beginning of the fiscal year do not automatically update the plan. These updates will have to be entered manually.

Project System Module vs. SPL

The plans are specific to the module into which they are entered. If a WBS element is non statistical, a plan can be entered in either the project system module or the special purpose ledger module.

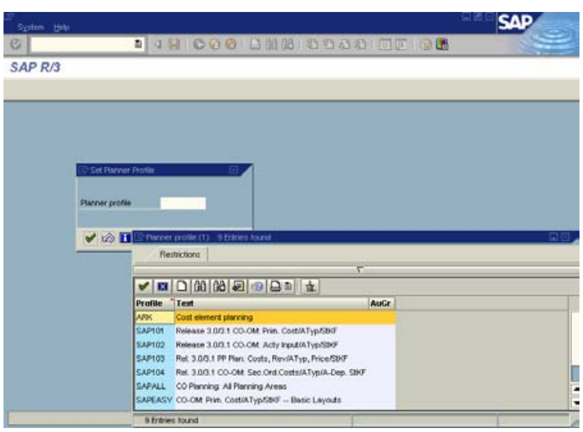
If a WBS element is statistical, a plan can only be entered in the special purpose ledger.

A plan entered in the project system can only be viewed in the project system reports. A plan entered in the SPL can be only viewed in the SPL reports.

Entering a Plan in the Project System Module

The first step in project system planning is to enter a planner profile in transaction KP04. The menu path is: Accounting > Project System > Financials > Planning > Costs in WBS.

A planner profile box will pop up. Click the drop-down menu and select ARK. Enter or click the green check.

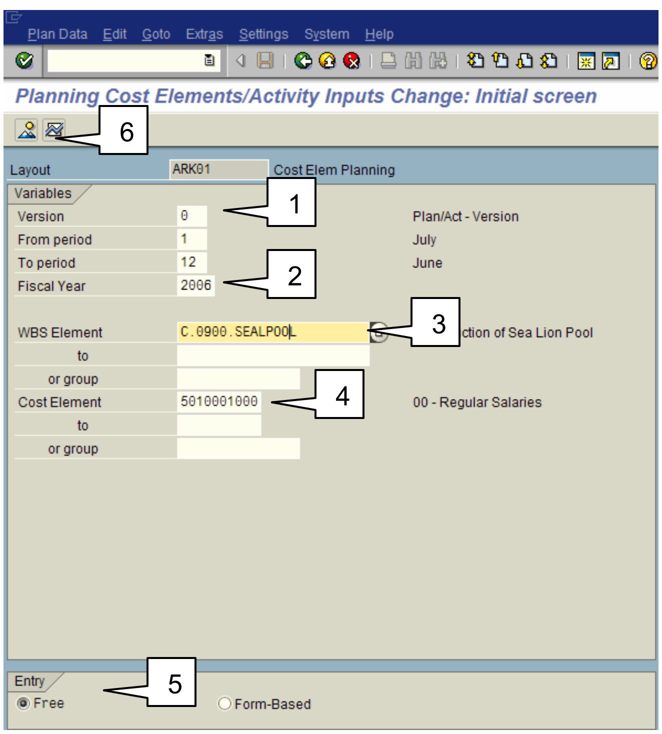


Appendix B Entering Project Plans

The next step in project system planning is to enter the plan with transaction CJR2. The menu path is: Accounting > Project System > Financials > Planning > Costs in WBS > Costs and Activity Inputs > Change

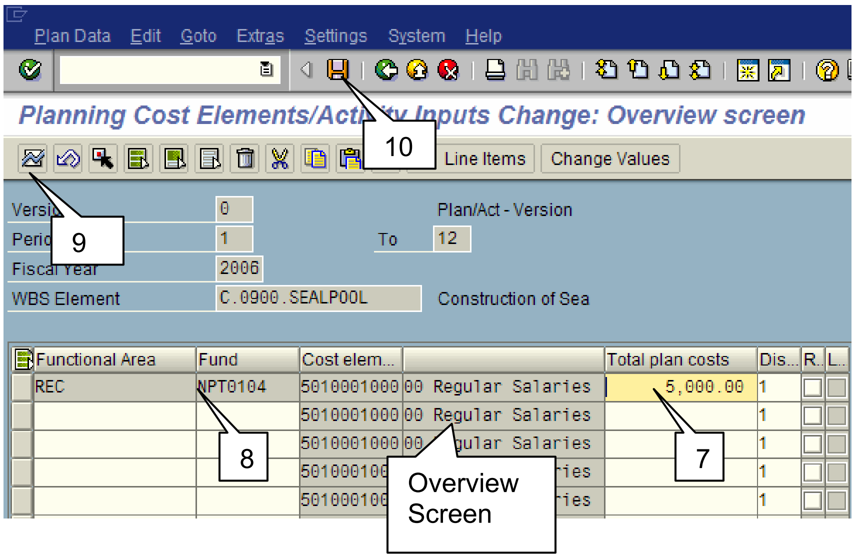
If the Set Controlling Area box pops up, type in ARK and click enter. This will bring you to the planning screen.

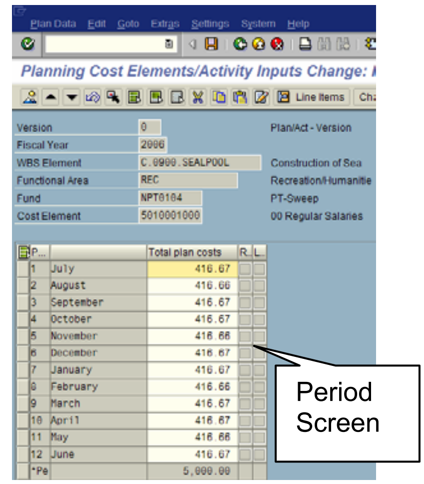
1. The version should default to zero.
2. Enter the periods and fiscal years for which you wish to plan.
3. Enter the WBS element or range of WBS elements.
4. Enter the cost element, range of cost elements, or cost element group.
5. Entry radio button should default to “Free”. Accept the default.
6. Click on overview screen to plan for the entire selected time period or period screen to plan for each period individually.



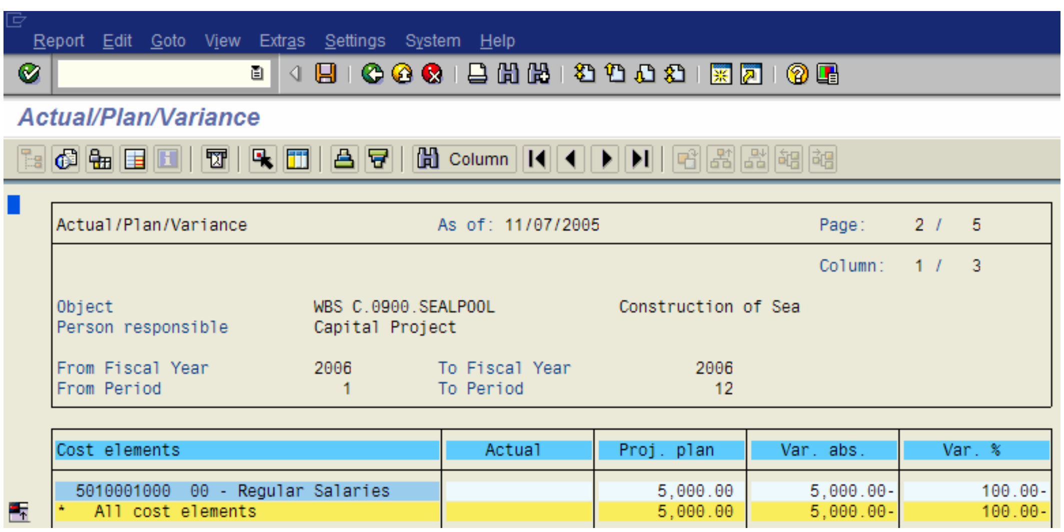
7. Enter the planned amount and press the enter key.

8. The functional area and fund fields will be populated.
9. Click period view (optional).
10. Click the save icon.





The plan can be viewed in any of the Project System Module plan vs. actual reports. Actual/ Plan/ Variance/ Absolute Variance/ % (S_ALR_87013543) is shown here.

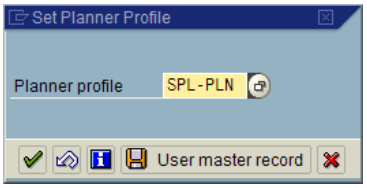


Entering a Plan in the Special Purpose Ledger (SPL)

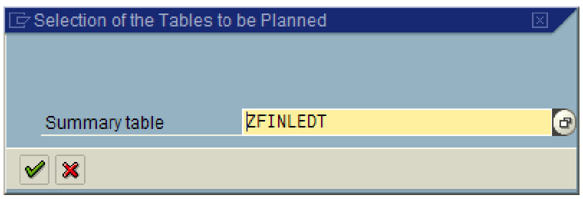
Appendix B Entering Project Plans

The first step in planning in the SPL is to enter a planner profile with transaction GLPLSET. The menu path is: Accounting > Financial Accounting > Special Purpose Ledger > Planning > Set Planner Profile

A pop-up box should appear with the planner profile “SPL-PLN”. Press enter or click the green check to accept this profile.

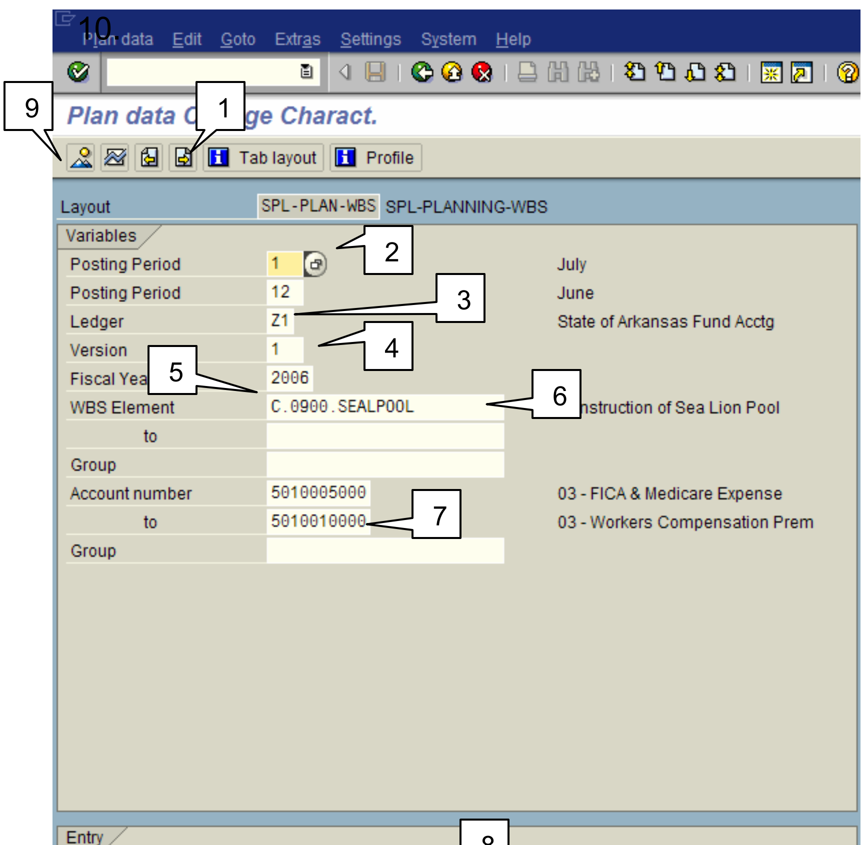


Another pop-up box will appear with summary table “ZFINLEDT”. Once again you should press enter or click the green check.



The next step is to enter the plan via transaction GP12N. The menu path is Accounting > Financial Accounting > Special Purpose Ledger > Planning > Planned Values > Enter

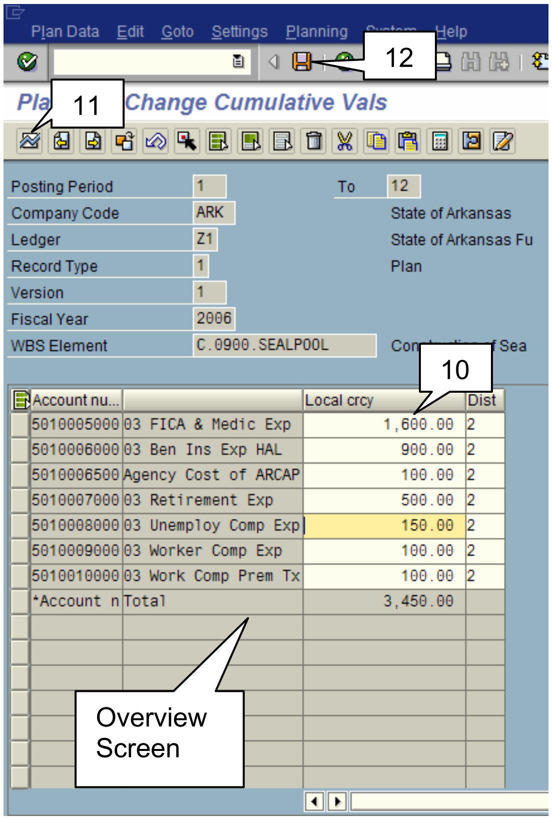
1. Tab to the desired layout (SPL-PLN-WBS) by clicking the page forward icon two times.
2. Choose the desired planning period range.
3. The Ledger is Z1. This should default.
4. The Version is 1. This should also default.
5. Enter the fiscal year to be planned.
6. Enter the WBS element or range of WBS elements.
7. Enter the Account number or range. (The matching expenses are entered in this example.)
8. The “Free” entry radio button will be selected by default. For convenience, click the “Form” radio button. This will enter the account codes for you on the planning screen.
9. Click the overview screen to plan the entire period range or the period screen to plan separately for each period.

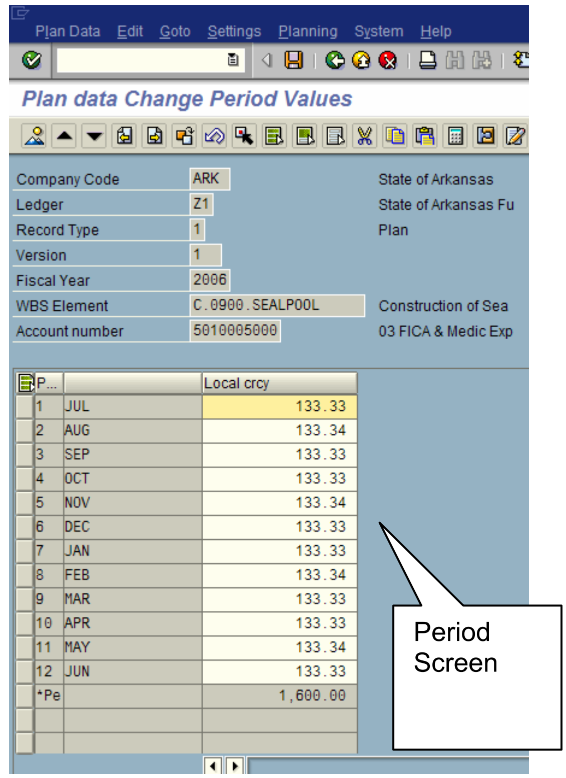


10. To plan, enter the desired amounts in the “local crcy” column.

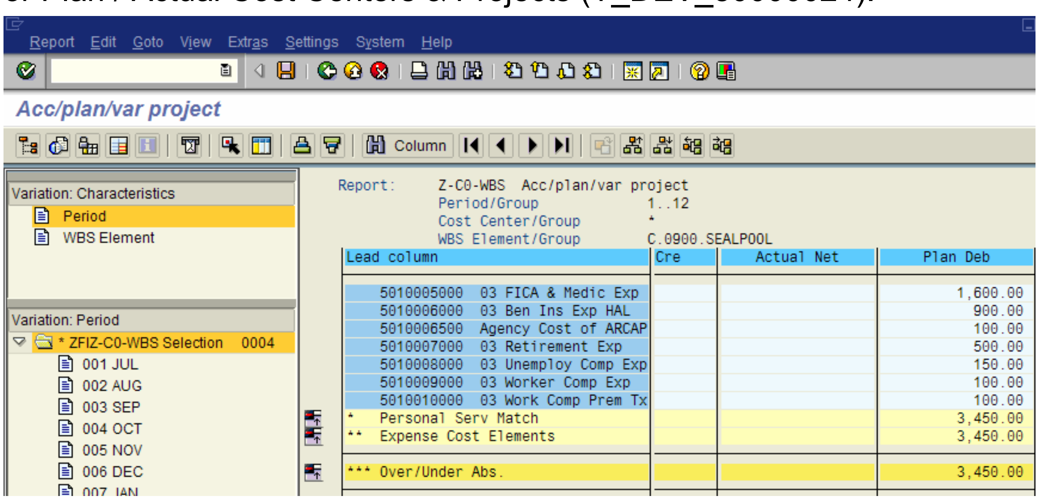
11. Select a line and click the period screen icon to view the amounts by period.

12. Save your work.





The plan can be viewed in either Plan / Actual Projects (Y_DEV_80000015) or Plan / Actual Cost Centers & Projects (Y_DEV_80000024).



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